

**MASTER
NEGATIVE
NO.94-82248-5**

COPYRIGHT STATEMENT

The copyright law of the United States (Title 17, United States Code) governs the making of photocopies or other reproductions of copyrighted materials including foreign works under certain conditions. In addition, the United States extends protection to foreign works by means of various international conventions, bilateral agreements, and proclamations.

Under certain conditions specified in the law, libraries and archives are authorized to furnish a photocopy or other reproduction. One of these specified conditions is that the photocopy or reproduction is not to be "used for any purpose other than private study, scholarship, or research." If a user makes a request for, or later uses, a photocopy or reproduction for purposes in excess of "fair use," that user may be liable for copyright infringement.

The Columbia University Libraries reserve the right to refuse to accept a copying order if, in its judgement, fulfillment of the order would involve violation of the copyright law.

Author:

Library of Congress

Title:

List of recent references
on the income tax

Place:

Washington, D.C.

Date:

1921

94-82248-5
MASTER NEGATIVE #

COLUMBIA UNIVERSITY LIBRARIES
PRESERVATION DIVISION

BIBLIOGRAPHIC MICROFORM TARGET

ORIGINAL MATERIAL AS FILMED - EXISTING BIBLIOGRAPHIC RECORD

| | |
|--------------------------------------|--|
| Business 490 AU ⁿ 3 | <p>U. S. Library of Congress. Division of bibliography. ... List of recent references on the <u>income tax</u>, comp. under the direction of Herman H. B. Meyer, chief bibliog- rapher. Washington, Govt. print. off., 1921. 96 p. 25¹/₂ cm. "Supplements the list issued in 1907 ... 'Select list of works relating to taxation of inheritances and of incomes' ... and the list issued in 1911 ... 'Additional references relating to the taxation of incomes' ... A con- siderable body of literature on excess profits taxation is included." — Pref.</p> <p>1. Income tax—Bibl. 2. Excess profits tax—Bibl. 1. Meyer, Herman Henry Bernard, 1864— 20-26015 Library of Congress Z881.U5 — Copy 7. Z7164.T23U5 1921 (12)</p> |
|--------------------------------------|--|

RESTRICTIONS ON USE:

TECHNICAL MICROFORM DATA

FILM SIZE: 35mm

REDUCTION RATIO: 12X

IMAGE PLACEMENT: IA IIA IB IIB

DATE FILMED: 10-14-94

INITIALS: DSF

TRACKING #: MSH 02754

FILMED BY PRESERVATION RESOURCES, BETHLEHEM, PA.

**PM-MGP 13" x 18"
METRIC GENERAL PURPOSE TARGET
PHOTOGRAPHIC**

2.0 mm ABCDEFGHIJKLMNOPQRSTUVWXYZ
1.5 mm abcdefghijklmnopqrstuvwxyz1234567890
 abcdefghijklmnopqrstuvwxyz1234567890

200 mm

150 mm

100 mm

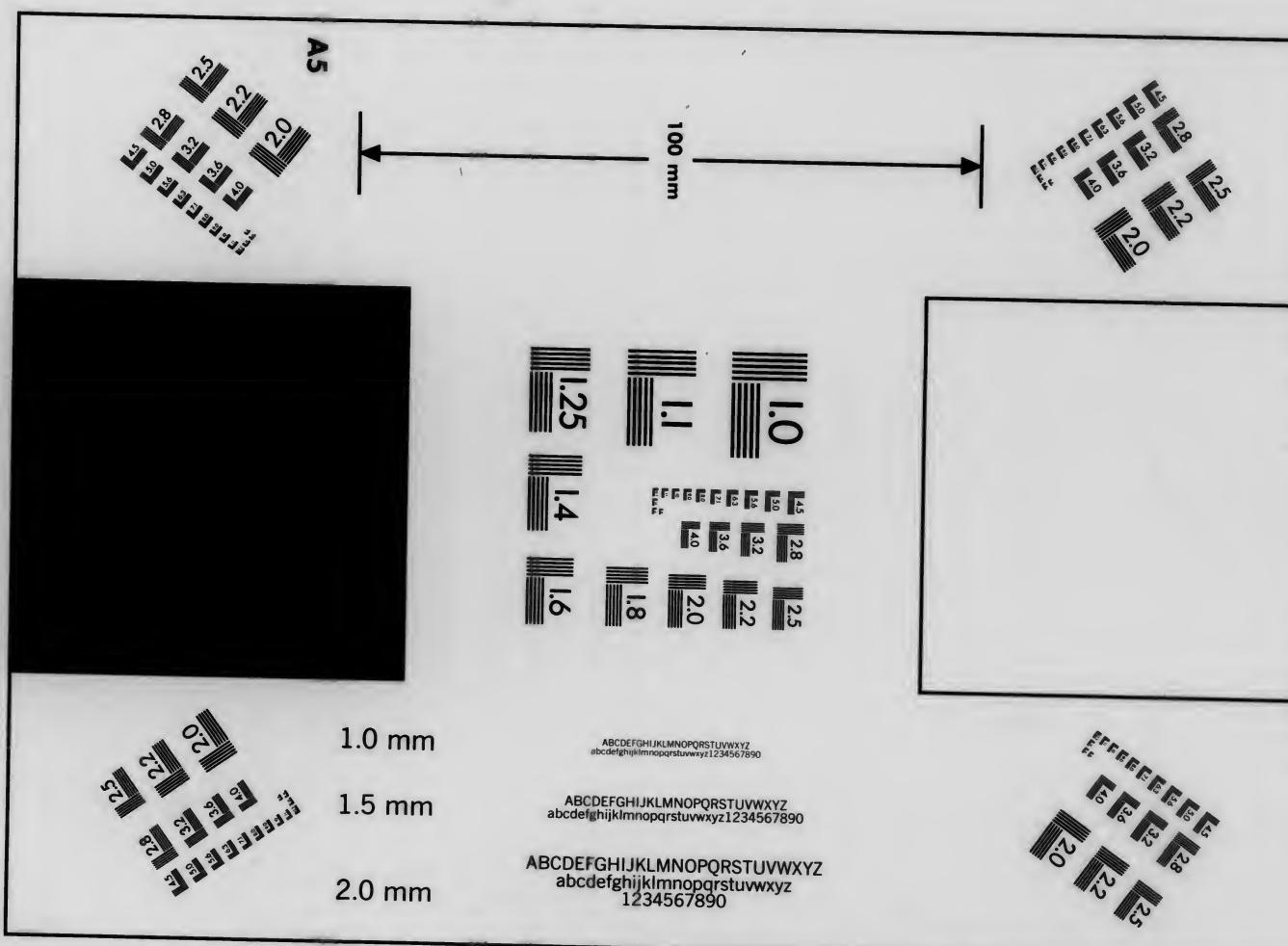
1.0 mm

1.5 mm

2.0 mm

2.5 mm

1.0
1.1
1.25
1.4
1.6



ABCDEFIGHJKLMNOPQRSTUVWXYZ
abcdefghijklmnpqrstuvwxyz1234567890

ABCDEFIGHJKLMNOPQRSTUVWXYZ
abcdefghijklmnpqrstuvwxyz1234567890

4.5 mm

3.5 mm

LIBRARY OF CONGRESS

SCHOOL OF BUSINESS

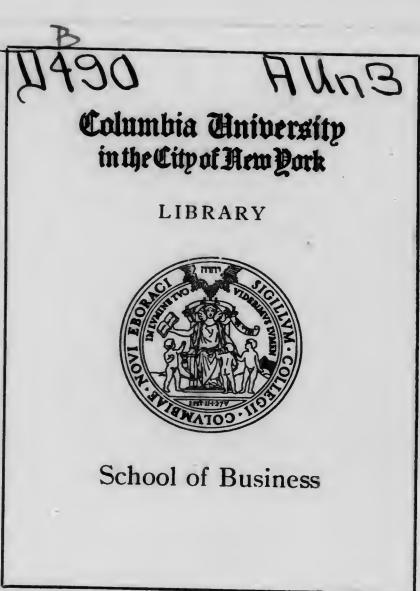
LIST OF
RECENT REFERENCES ON THE
INCOME TAX

COMPILED UNDER THE DIRECTION OF
HERMAN H. B. MEYER
CHIEF BIBLIOGRAPHER

B
490
RUn3

Bas

WASHINGTON
GOVERNMENT PRINTING OFFICE
1921



For sale by the Superintendent of Documents Price 20 cents
Government Printing Office

LIBRARY OF CONGRESS

SCHOOL OF BUSINESS
LIST OF
RECENT REFERENCES ON THE
INCOME TAX

COMPILED UNDER THE DIRECTION OF
HERMAN H. B. MEYER
CHIEF BIBLIOGRAPHER

WASHINGTON
GOVERNMENT PRINTING OFFICE
1921

L. C. card, 20-26015

Business

D 490
A Un 3

TABLE OF CONTENTS

| | Page |
|------------------------------|-------|
| Prefatory note..... | 5 |
| Income tax—General..... | 7-10 |
| United States: | |
| Federal income tax— | |
| Books..... | 11-31 |
| Articles in periodicals..... | 32-45 |
| State income taxes..... | 46-60 |
| Foreign countries: | |
| France..... | 61-69 |
| Germany..... | 70-72 |
| Great Britain..... | 73-81 |
| Colonies..... | 82-83 |
| Italy..... | 84 |
| Miscellaneous..... | 85-86 |
| Author index..... | 87-91 |
| Subject index..... | 92-96 |

PREFATORY NOTE

The present list supplements the list issued in 1907, entitled "Select list of works relating to taxation of inheritances and of incomes," compiled under the direction of Appleton P. C. Griffin, now chief assistant librarian, at that time chief bibliographer, and the list issued in 1911, entitled "Additional references relating to the taxation of incomes," compiled under the direction of the present chief bibliographer. Actual experience with the income tax act of 1913 and the revenue acts of 1916, 1917, and 1918 has brought forth considerable comment and criticism embodying most valuable suggestions. A special effort has been made to include these in the present list, so that the list is in fact a working bibliography of recent income tax laws.

The material is divided into three sections: General, United States, and Foreign. The section on the United States is in turn divided into Federal income tax and State income taxes. The foreign section is subdivided by countries.

A complete author index and an analytical subject index are provided. The latter will furnish a clue to writings upon the many and various questions which have come up for discussion in recent years.

A considerable body of literature on excess-profits taxation is included in the list.

H. H. B. MEYER
Chief Bibliographer

HERBERT PUTNAM
Librarian of Congress
Washington, D. C., January 11, 1921

LIST OF RECENT REFERENCES ON THE INCOME TAX
GENERAL

1 Adams, Thomas S. Effect of income and inheritance taxes on the distribution of wealth.
American economic review, Mar. 1915, v. 5, suppl.: 234-240.
HB1.E26,v.5

2 Bizzell, William B. Judicial interpretation of political theory; a study in the relation of the courts to the American party system.
New York and London, G. P. Putnam's sons, 1914. v, 273 p.
21^{cm}.
Theory of an income tax: p. 184-200.
14-9790 JK1541.B5

3 Bogart, Ernest L. Direct and indirect costs of the great world war.
New York [etc.] Oxford university press, 1919. vi p., 2 l., [5]-338 p. 25^{cm}. (Preliminary economic studies of the war, ed. by David Kinley . . . no. 24)
At head of title: Carnegie endowment for international peace.
Division of economics and history.
See Index: Income tax: p. 335. Information relating to Great Britain; Canada; Australia; New Zealand; India; South Africa; France; Russia; Italy; United States; Japan; Greece; Germany and Austria-Hungary.
See also Bibliography: p. 301-330 under Taxation under each country.
19-18454 HC56.P7, no. 24

4 Brooks, Sydney. Aspects of the income tax.
North American review, Apr. 1913, v. 197: 542-555.
AP2.N7,v.197

5 Cox, H. Bertram. Origin and growth of income tax.
Society of comparative legislation. Journal, Apr. 1919, 3d ser., v. 1: 42-57.
JA29.S7, 3d ser.v.1

6 Dietzel, Heinrich. Englische und Preussische Steuerveranlagung.
München, Duncker und Humblot, 1919. 62 p. (Schriften der Vereins für Sozialpolitik, Bd. 157. Th. 2)

7 **Edgeworth, F. Y.** Methods of graduating taxes on income and capital.
Economic journal, June, 1919, v. 29: 138-153. **HB1.E8, v.29**

8 **Fillebrown, Charles B.** Taxation. *Chicago, A. C. McClurg & co., 1914. 5 p. l., 163 p. 18cm. [The national social science series, ed. by F. L. McVey]*
Income tax: p. 85-101.
14-3936 **HJ2306.F5**

9 **Gt. Brit. Foreign office.** Reports from His Majesty's representatives abroad respecting graduated income taxes in foreign states.
London, H. M. Stationery off., by Harrison and sons, 1913. 1 p. l., 196 p. 34cm. (Miscellaneous, no. 9, 1913)
Parliament. Papers by command. Cd. 7100.
"In continuation and amplification of Command paper 2587, of session 1905": p. [1].
"Introductory report" [by the Inland revenue department]: p. [1]-28.
"List of books, &c., consulted" [in preparation of Introduction and revision of reports]: p. 34.
Reports from states in which Graduated Income Taxes exist:
German Empire: Prussia, Saxony, Bavaria and Wurtemberg, Hesse and Baden, Minor German states; Austria; Hungary; Swiss Confederation; The Netherlands; Denmark; Sweden; Norway; Italy; Spain; United States of America; Oklahoma, Hawaii, and Wisconsin; Bulgaria; Greece.
Reports from States in which no Graduated income tax exists:
France; Russia; Belgium; Portugal; Roumania; Turkey; Egypt.
14-2255 **HJ4629.G6 1913**

10 **Herrmann, Friedrich K.** Das Besitzsteuerproblem in Deutschland und in Frankreich in seiner heutigen Lösung.
Berlin, Puttkammer & Mühlbrecht, 1912. vi, [2], 140 p., 1 l. incl. tables. 22cm. **13-12302** **HJ4125.G4H4**

11 **Kennan, Kossuth K.** Comparative results of income taxation in various countries.
(In National tax association. Proceedings, 1910. Columbus, O., 1911. p. 111-118.)
Discussion: p. 119-138. **NJ2240.N3 1910**

12 **Leroy-Beaulieu, Pierre.** Les impôts et les revenus en France, en Angleterre et en Allemagne.
Paris, A. Colin, 1914. viii, 68 p., 1 l. 19cm. **15-1055** **HJ2661.L4**

13 **Moll, Bruno.** Zur Geschichte der englischen und amerikanischen Vermögenssteuern.
München und Leipzig, Duncker & Humblot, 1912. 2 p. l., 100 p. 24 $\frac{1}{2}$ cm. **13-9311** **HJ4113.M72**

14 **Plehn, Carl C.** British and American income and excess profits taxes compared.
New York, Continental insurance co., 1920. 48 p.
Summary published in Credit monthly, Dec. 1920, p. 15-16.

15 —— Introduction to public finance. 4th ed.
New York, The Macmillan company, 1920. xix, 446 p. diagrs. 20 $\frac{1}{2}$ cm.
Sec. 2. Personal income tax: p. 223-247; Sec. 3. The place of the tax in the system: p. 247-248; Sec. 4. Prussian income tax: p. 248-250; Sec. 5. British property and income tax: p. 250-262; Sec. 6. History of income taxes in United States: p. 262-287; Sec. 7. State income tax in the United States, p. 287-290.
20-17089 **HJ145.P52 1920**

16 **Seligman, Edwin R. A.** The income tax; a study of the history, theory, and practice of income taxation at home and abroad. 2d ed., rev. and enl., with a new chapter.
New York, The Macmillan company, 1914. xi, 743 p. 22 $\frac{1}{2}$ cm.
Bibliography: p. [705]-731.
14-9458 **HJ4629.84 1914**
Reviewed in American economic review, Mar. 1915, v. 5, p. 114-117. **HB1.E26,v.5**

17 —— Recent tax reforms abroad.
Political science quarterly, Mar. 1913, v. 28: 81-86. **H1.P8,v.28**

18 **Stourm, René.** Systèmes généraux d'impôts. 3. éd. rev. et mise au courant..
Paris, F. Alcan, 1912. 2 p. l., viii, 439 p. 23cm.
[Impôts sur le revenu dans les différents pays]: p. 109-227.
12-24933 **HJ2307.S8 1912**

18a Tax in England and Germany compared.
Review of the foreign press; The economic review, Oct. 1, 1920, v. 2:470.

19 **U. S. Library of Congress. Division of bibliography.** List of references on Excess profits taxation. Dec. 10, 1917. 9 p. Mimeographed.

20 U. S. *Library of Congress. Legislative reference division.* War taxation of incomes, excess profits, and luxuries in certain foreign countries. Printed for the use of the Committee on ways and means.
Washington, Govt. print. off., 1918. 128 p. 23^{cm}.
 18-18901 **HJ4629.U6**

21 Williams, Eric H. Graduated income taxes.
Society of comparative legislation. Journal, July, 1914, n. s. v. 13: 400-410. **JA29.S7 n.s.v.13**

UNITED STATES
 FEDERAL INCOME TAX

BOOKS

22 Adams, Thomas S. The taxation of business.
(In National tax association. Proceedings, 1917. New Haven, Conn., 1918. p. 185-194.) **HJ2240.N3 1917**

23 Advisory council of real estate interests. Draft of bill for income tax. Rev. Feb. 10, 1919.
1919. 40 p.

24 Affelder, William M. An analysis of the Federal income tax law of 1916.
New York, N. Y. [c1917] vii, [9]-163 p. 23¹/₂^{cm}.
 "An extract from "A study of the Federal income tax laws."—
 Author's note.
 17-1652 **HJ4652.A85**

25 American bar association. *Committee on taxation.* Report of the Committee on taxation. (To be presented at the meeting of the American bar association, at Washington, D. C., October 20-22, 1914.)
[Washington ? 1914] 25 p. 22^{cm}.
 18-7711 **HJ4652.A85**

26 [American committee on war finance, New York] Who shall pay for the war?
[New York, 1917] 13 numb. l., 1 l. 35¹/₂ x 20^{cm}.
 17-17003 **HJ2379.A85**

27 American paper and pulp association. *Income tax questionnaire committee.* Primer relating to special forest industries questionnaire for the paper and pulp industry, form T-P, prepared by committee representing the industry appointed by American paper and pulp association (at request of Bureau of internal revenue).
New York, 1920. 1 p. l., [20] p. fold. tab. 23^{cm}.
 20-10499 **HJ4653.P3A5**

28 Bankers trust company, New York. Ownership certificates, information at the source, payment at the source under the Federal revenue act.
New York, Bankers trust company [c1919] 53 p. illus. (forms) 10 x 22^{cm}.
 20-2125 **HJ4653.C6B3**

29 **Batdorf, John W.** The end of strife; nature's laws applied to incomes.
New York, Broadway publishing co. [c1911] 155, [2] p.
tab. 19 $\frac{1}{2}$ cm.
12-24881

HN64.B32 1911 a

30 **Bender's federal revenue law**, 1916; the Revenue act of September 8, 1916, with notes and commentaries; also, federal taxation in general. By the publisher's editorial staff.
Albany, N. Y., Matthew Bender & company, incorporated, 1917. xi, 427 p. 23 $\frac{1}{2}$ cm.
17-3759

HJ2379.B35

31 **Black, Henry Campbell.** A treatise on federal taxes, including those imposed by the Revenue act of 1918 (enacted February, 1919) and other United States internal revenue acts now in force; with commentaries and explanations, references to the rulings and regulations of the Treasury department and pertinent decisions of the courts. 4th ed.
Kansas City, Mo., Vernon law book company, 1919. xxxi, 704 p. 23 $\frac{1}{2}$ cm.
19-4798 Rev.

HJ2379.B6 1919

— Supplement to Black on federal taxes, January, 1920, containing decisions of the courts and regulations and rulings of the Treasury department on income taxes, excess profits taxes, and other taxes imposed by the United States revenue act of 1918, promulgated to January 15, 1920.

Kansas City, Mo., Vernon law book company, 1920. 1 p. l., 157 p. 20 $\frac{1}{2}$ cm.
19-4798 Rev.

HJ2379.B6 1919 Suppl.

32 **Brown brothers & co.** The income tax on individuals. 2d ed.
New York, Philadelphia [etc.] Brown brothers & co. [c1919]
63 p. incl. tables. double diagr. 22 $\frac{1}{2}$ cm.
19-3544

HJ4652.B85 1919

33 — Income tax on individuals, non-resident aliens, under act of Congress of the United States February 24th, 1919.
New York, Philadelphia [etc.] Brown brothers & co. [c1919]
61 p. incl. tables. double chart. 25cm.
19-9019

HJ4653.N5B7

34 **Certified audit company, Newark, N. J.** Federal income tax tables, 1919; showing the amount of tax payable for the year 1919 and thereafter, under revenue act of 1918.
Newark, N. J., Certified audit company, c1919. 12 p. 18 $\frac{1}{2}$ cm.
20-843

HJ4652.C4

35 **Clabaugh, William.** Income and profits taxes; a series of lectures . . . with questions; prepared in collaboration with George H. Newlove.
New York, Association press, 1920. vi, 334 p. 22cm.
20-19442

HJ4652.C43

36 **Coffield and Herdrich.** Income and profits tax charts and formulas.
Indianapolis [Mellott printing co.] 1919. 7 l. diagrs.
27 x 22cm.
20-3285

HJ4652.C47

37 **Cohen, Morris D.** How to prepare your income tax report.
Nashville, Tenn., Federal tax company [c1920] 16 p. illus.
(form.) 25cm.
20-11076

HJ4652.C475

38 **Collins, M. C. L.** Interpretative notes; income and excess profits taxes.
Lexington, Ky., 1920. 76 p. fold. pl. 18cm.
20-12196

HJ4652.C48

39 **Commerce clearing house.** Automatic accounting system; summary book, prepared to meet the requirements of any business; automatically determines taxable net income, thoroughly analyzes cost, overhead, branch and departmental expenses.
Chicago, New York, Commerce clearing house [c1918] [128] p. of forms. 30cm.
18-20249

HF5635.C743

40 **Commercial audit company, Austin, Tex.** Income tax questionnaire for individuals, joint stock companies, associations and corporations.
Austin, Tex., Commercial audit company, c1918. [15] p. 31cm.
18-11382

HJ4652.C5

41 **Conlin, John A. and others.** Income and federal tax reports. 1918 ed.
New York, Prentice-Hall, inc. [c1918] v p., 1 l., 704 p. 24 $\frac{1}{2}$ cm.
18-6109

HJ2379.C7

42 **Corporation trust company.** The Corporation trust company's 1913-1921 income tax service.
New York, The Corporation trust company, c1920. 1 p. l., 468, 101, 8, 469-473, 188 p. 25 $\frac{1}{2}$ cm.
21-270

HJ4652.C6 1921

42a **Corporation trust company.** The Corporation trust company's 1921 war tax service, containing title III.—War profits and excess-profits tax law, and other titles covering special tax levies, including the capital stock tax on corporations law of the Revenue act of 1918 . . . and official rulings, regulations, etc., bearing thereon.

New York, The Corporation trust company, c1921. [832] p. 25cm.

21-484

HJ2379.C8 1921

43 **Craven, Bruce, and R. O. Everett.** Federal income tax; a plain presentation of the complex law for the benefit of the lawyer and the business man.

Raleigh, N. C., Edwards & Broughton printing co., 1916. xii, 439 p. incl. forms. front. (diagr.) 24cm.

16-6094

HJ4652.C7

44 **Cuccia, Francis P.** Corporation income tax law (as affected by the 1918 act).

Washington, D. C., E. Smith, c1919. 20 p. 22 $\frac{1}{2}$ cm.

19-16607

HJ4652.C8

45 **De Pue, James H.** The illustrative income tax procedure; a complete work of instruction on federal income tax for bookkeepers, auditors, corporations and individuals.

Washington, D. C., c1919. 2 p. l., 166 (i. e. 237) numb. l. incl. forms, tables. 29cm.

19-9252

HJ4652.D5

45a **Eisner, Mark.** Practical suggestions under the federal income tax.

American bar of the city of New York. Bulletin, Oct. 1920, no. 3. 48 p.

46 **Endelman, Edward.** Federal tax bulletin; important tax information for the business man.

[New York, Hepner press] 1919. 4 p.

HJ4652.E5

47 **Equitable trust company of New York.** The war revenue act of 1917, including the war income tax and the war excess profits tax, and the Federal income tax law of 1916 as amended 1917.

[New York] The Equitable trust company of New York [1917] 163 p. 28cm.

19-19833

HJ2379.E6 1917

48 **Federal tax manual,** illustrative and analytical instructions for preparing federal income and profits tax returns of individuals, partnerships, fiduciaries and corporations, adopted to the use of educational institutions, accountants, audi-

LIST OF RECENT REFERENCES ON THE INCOME TAX 15

tors, bookkeepers and business and professional men and women.

Washington, D. C., Federal tax publishing company, c1919. 3 v. forms. 29cm.

19-1542

HJ4652.F4

49 **Foote, Henry M. and Robert J. Tracewell.** An analysis and interpretation of the federal income tax law.

Washington, D. C., W. F. Roberts company, 1914. 73 p. 23 $\frac{1}{2}$ cm.

14-4518

HJ4652.F6

50 **Foster, Roger.** A treatise on the federal income tax under the act of 1913. 2d ed.

Rochester, N. Y., The Lawyers co-operative publishing co., 1915. xxxiii, 1553 p. 23 $\frac{1}{2}$ cm.

15-2666

HJ4652.F7 1915

51 **Frost, Thomas G.** A treatise on the federal income tax law of 1913, including therein a commentary on the act itself, together with an appendix containing the text of the federal income tax law of October 3rd, 1913, and the Treasury regulations in relation thereto, together with text of the following income tax amendments: act of August 5th, 1861; act of July 1st, 1862; act of March 3rd, 1863; act of June 30th, 1864; act of March 3rd, 1865; act of July 13th, 1866; act of March 2nd, 1867; act of July 14th, 1870.

Albany, N. Y., M. Bender & company, 1913. xii, 242 p. 24cm.

13-24836

HJ4652.F8

52 **Grassham, C. C.** The federal income tax law.

(In Kentucky state bar association. Proceedings, 1914. Louisville, 1914. 23cm. p. 118-153.)

53 **Guaranty trust company of New York.** Bonds exempt or exemptible. 1918 ed.

[New York, Guaranty trust company of New York] 1919.

54 — The excess profits tax law; act approved March 3, 1917.

[New York, etc.] Guaranty trust company of New York [c1917] 18 p. 18cm.

17-8191

HJ4657.A7G8

55 — The federal income tax law, act of September 8, 1916, as amended, act of October 3, 1917, with summary of law and regulations relating to individuals, fiduciaries and partnerships.

[New York, etc., Guaranty trust company of New York, c1918] 140 p. 17 $\frac{1}{2}$ cm.

18-5533

HJ4652.G8

56 **Guaranty trust company of New York.** Federal tax on undistributed net income of corporations. (Sec. 10b, Act of Sept. 8, 1916, as amended)

[*New York, etc.*] *Guaranty trust company of New York* [c1918] 22 p. 17½^{cm}.

19-12742

HJ4653.A3G7

57 —— Federal taxes on income and profits imposed by the revenue act of 1918.

[*New York, etc.*] *Guaranty trust company of New York* [c1920] 2 p. l., 196 p. 18^{cm}.

20-3337

HJ4652.G85

58 —— Income tax law of the United States; act of September 8, 1916, as amended, and act of October 3, 1917, including summary of provisions and regulations affecting non-resident alien individuals, partnerships, fiduciaries and corporations.

New York [etc.] Guaranty trust company of New York [c1918] 102 p. 18^{cm}.

18-8127

HJ4653.N5G8

59 —— Index of bonds, indicating those containing "tax free clause."

New York [etc.] Guaranty trust company of New York [c1914] 64 p. 19½^{cm}.

14-2179

HJ4653.A3G8

60 —— Ownership certificates under the federal income tax law including returns of information and withholding.

[*New York, etc.*] *Guaranty trust company of New York* [c1920] 55 p. illus. (forms) 18^{cm}.

20-5842

HJ4653.C6G8

61 —— War excess profits tax law, imposed by the War revenue act, approved October 3, 1917, including Treasury department regulations, no. 41.

New York [etc.] Guaranty trust company of New York [1918] 94 p. 17½^{cm}.

18-5898

HJ4653.E8G7

61a **Haig, Robert Murray, ed.** The federal income tax . . . a series of lectures delivered at Columbia university in December, 1920, ed. by Robert Murray Haig . . . with an introduction by Edwin R. A. Seligman.

New York, Columbia university press, 1921. xii, 271 p. 23½^{cm}.

CONTENTS.—The problem in general, by E. R. A. Seligman.—The concept of income; economic and legal aspects, by R. M. Haig.—When is income realized? by T. S. Adams.—Constitutional aspects of federal income taxation, by T. R. Powell.—

The legal force and effect of Treasury interpretation, by F. T. Field.—Reorganizations and the closed transaction, by R. H. Montgomery.—Loss as a factor in the determination of income, by G. E. Holmes.—Inventories, by A. A. Ballantine.—Consolidated returns, by W. A. Staub.—The taxation of income from natural resources, by R. V. Norris.—Relief provisions and Treasury procedure on appeals, by P. S. Talbert.

21-2114

HJ4652.H18

62 **Henderson, Elias H.** Income tax puzzles; revised and selected answers to questions arising under the United States income tax law heretofore pub. under the title of "Income tax puzzles," together with Treasury decisions, forms and income tax statute, annotated.

[*Chicago, G. F. Kiernan & co., c1914*] 197 p. incl. forms. 23½^{cm}.

14-4576

HJ4652.H5

63 —— Henderson's war tax guide, act of October 3, 1917, with notes and commentaries.

[*Chicago, Federal law service, 1917*] 192 p. 23½^{cm}.

17-31076

HJ2379.H4

64 **Holcomb, Alfred E. and Allan C. Rearick.** Discussion of questions raised by proposed amendment of the federal income tax law, by repealing the collection-at-source provisions and substituting therefor personal return supplemented by a system of information-at-source, as recommended in the report of the Income tax committee of the National tax association.

New York city, 1916. 1 p. l., 40 p. 23½^{cm}.

16-27223

HJ4653.C6H7

65 **Holmes, George E.** Federal income tax, war-profits and excess-profits taxes, including stamp taxes, capital stock tax, tax on employment of child labor.

Indianapolis, The Bobbs- Merrill company, 1920. xv, 1151 p. fold. tab., fold. diagrs. 24^{cm}.

20-8265

HJ4652.H8 1920

66 **Hubbell, Charles H.** Information regarding the use of ownership certificates required by the U. S. Treasury department. 2d ed. rev.

Cleveland, First national bank trust & savings co., 1918. 4 p. HJ4653.A3H8 1918

67 —— A story of the income tax, an aid to the application of the 1919 revenue act, February 1919.

Cleveland, First national bank, First trust & savings co., c1919. 115 p. 28^{cm}.

19-4105

HJ4652.H85

21232°-21—2

68 **Hubbell, Charles H.** A story of liberty bond interest; an aid to the preparation of federal tax returns, March, 1919, together with Bulletin no. 6 regarding U. S. Treasury certificates of indebtedness, and circular regarding the use of ownership certificates—8th ed.
Cleveland, First national bank, First trust & savings co., 1919. 24 p. incl. forms. 30cm.
 19-5916 **HJ4652.H87 1919**

69 **Hughes, Paul H.** Your income tax and how to file your return.
[Chicago? 1920] 32 p. **HJ4652.H9**

70 **Hull, Cordell.** Some features of the new income tax law.
(In New York state bar association. Proceedings, 1914. Albany 1914. 23cm. v. 37, p. 121-143.)
 Discussion: p. 244-245.

71 **Intercollegiate debates.** (Vol. II.) Ed. by E. R. Nichols.
New York, Hinds, Noble, & Eldredge, 1912. 833 p.
 Income tax: p. 1-123. **H35.I6.v.2**

71a **Internal revenue review.** Devoted to the interests of the taxpayers under the internal revenue laws and regulations, and of officers and employees of the internal revenue service.
Baltimore, Md., The Internal revenue publishing co., 1912-date. 25½cm. monthly.
 Contains much information on the Income tax.
 15-28104 **HJ5020.A1I6**

72 **Irving national bank, New York.** Practical questions and answers on the federal tax law, individuals, partnerships, and corporations.
New York, Irving national bank, 1920. 134 p. (Pamphlets, v. 6, no. 1, Jan. 1920.) **HJ2379.17**
HC106.2.I6,v.6,no.1

73 **Kahn, Otto H.** Some comments on war taxation.
[New York] 1917. 3-33, [1] p. 18cm.
 17-19292 **HJ2379.K2**

74 — War taxation, some comments and letters [by] Otto H. Kahn.
[New York] 1917. 70 p. 18cm.
 Supplements the author's "Some comments on war taxation"; reprinted, somewhat amplified, from the New York times.
 17-23034 **HJ2379.K3**

75 **Kix Miller, William and Arnold R. Baar.** 1918 war excess profits tax regulations.
Chicago, New York city, Commerce clearing house, Corporation legal department [c1918] 45 p. 19½cm.
 18-6820 **HJ4653.E8K5**

75a — 1921 United States income and war tax guide based on 1920 regulations.
Chicago, New York city, Commerce clearing house, [1921] 304 p. 23cm.
 21-882 **HJ2379.K6 1921**

76 **Loomis, Suffern & Fernald.** Depreciation and obsolescence, as governed by federal income tax regulations.
New York city, Loomis, Suffern & Fernald [c1918] 24 p. 18cm.
 18-7395 **HJ4653.A7L6**

77 **McIntosh, J. H.** Deferred dividends and the income tax.
New York, Association of life insurance counsel, 1920. 12 p.
 Paper read before the Association of life insurance counsel, Washington, D. C. May 12, 1920.

78 **Magrath, Joseph Walker.** A new income tax manual, explaining the requirements of the federal income tax law and the Treasury department regulations with respect to the administration thereof.
New York, The Bench and bar company, 1915. 1 p. l., iv, 97 p. 26cm.
 15-1897 **HJ4652.M34**

78a **Manly, Basil Maxwell.** The United States income tax steal! The facts and the proof about \$320,000,000 taken annually by the rich from the United States Treasury; being an investigation conducted by Basil M. Manly for the newspapers served by the Newspaper enterprise association, May, 1916, Cleveland, Ohio.
Cleveland [1916] 19, [1] p. 1 illus. 31½cm.
 On the evasion of the income tax by 250,000 citizens and resident aliens.
 16-15335 Rev **HJ4652.M38**

79 **Mechanics and metals national bank, New York.** Seventy points on the income tax; common errors of taxpayers in reporting net income under the federal income tax law.
[New York, 1920] [60] p. 18cm.
 20-3901 **HJ4652.M4**

79a **Miller, Robert N.** The future of the federal income tax.
(In Kentucky state bar association. Proceedings, 1920. Louisville, 1920. p. 61-77. Discussion: p. 77-84.)

80 **Minor, George Henry.** The federal income tax.
 [New York? 1914] 1 p. l., 13 p. 23cm.
 "Paper delivered before the Railroad men's improvement society,
 New York, Thursday, March 12, 1914."
 14-20533 **HJ4652.M5**

81 **Mohun, Barry, ed.** The Income tax law, the War-profits and excess-profits tax law, the Estate tax law, the Capital-stock tax law, and general and administrative provisions relating thereto, as contained in the Revenue act of 1918; approved February 24, 1919.
 [Washington, D. C., Press of B. S. Adams, 1919] xii, 126 p. 25 $\frac{1}{2}$ cm.
 19-15400 **HJ4652.M6**

82 **Montgomery, Robert H.** Excess profits tax procedure, 1921...
 New York, The Ronald press company, 1921. vi, 594 p illus. (forms) 22cm.
 21-3109 **HJ4653.E8M6 1921**

83 —— Income tax procedure, 1921.
 New York, The Ronald press company, 1921. xiii, 1206 p. illus. (forms) 22cm.
 21-2599 **HJ4652.M7 1921**

84 **National bank of commerce in New York.** A constructive criticism of the United States war tax bill.
 [New York] National bank of commerce in New York, 1917. 22 p. 23cm.
 Includes articles by Prof. E. R. A. Seligman, reprinted from the New York times.
 17-22232 **HJ2379.N3**

85 —— Federal revenue act of 1918; complete text, with reference notes, tables and index.
 [New York] National bank of commerce in New York, 1919. 236 p. 23cm.
 19-5982 **HJ2379.N34 1918**

86 **National city company.** Digest of federal income and war excess profits tax laws, with table showing amount of income tax on net incomes ranging from \$3,000 to \$3,000,000; and table showing amount of war excess profits tax on incomes from 8% to 1000% on capitals ranging from \$20,000 to \$50,000,000: Income tax: act of September 8, 1916: War income tax: War excess profits tax: act of October 3, 1917.
 New York, The National city company, 1917. 62 p. 23cm.
 17-28934 **HJ4652.N27**

87 **National city company.** Digest of 1917 Income tax laws of the United States of America as applied to non-resident alien individuals and corporations.
 New York [etc.] The National city company [c1917] 21, [1] p. 23cm.
 18-525 **HJ4653.N5N3**

88 —— Digest of Revenue act of 1918 for income and excess profits taxes, with tables for calculation of tax and chart of war excess profits tax zones.
 New York, The National city company, 1919. 88 p. tables, diagr. 22 $\frac{1}{2}$ cm.
 19-17489 **HJ4652.N28**

89 —— Income tax record book and synopsis of the Federal income tax law (amended September 8, 1916) as affecting individuals.
 New York, The National city company [c1917] 3 p. l., 9-36 p. incl. tables, forms. 23cm.
 19-19539 **HJ4652.N29**

90 **National tax association.** Papers and discussion on the federal income tax, reprinted from the Proceedings of the eighth annual conference of the National tax association [1914]
 Madison, Wis., National tax association, 1915. 71 p. 23cm.
 CONTENTS.—Papers: The federal income tax [by] C. J. Bullock. Administrative problems of federal income tax [by] L. F. Speer. Simplification of the federal income tax [by] A. C. Rearick.—Discussion.
 15-27010 **HJ4652.N3**

91 —— Report of the committee on the federal income tax; a report submitted to the ninth annual conference of the National tax association, San Francisco, California, August 10-14, 1915, August, 1915.
 [Madison? Wis., 1915] 38 p. 23cm.
 15-21809 **HJ4652.N3 1915**
 — Same. (In its Proceedings, 1915. Ithaca, N. Y., 1915. p. 280-315)
 Discussion: p. 316-334. **HF2240.N3 1915**

92 —— Report of the Committee on the federal income tax; with discussion.
 (In its Proceedings, 1916. New Haven, Conn., 1917. p. 180-193) **HF2240.N3 1916**

93 —— Report of Committee on federal taxation.
 (In its Proceedings, 1919. New York, 1920. p. 316-384)
 III. Income tax: p. 324-358. **HF2240.N3 1919**

94 **Nelson, Godfrey N.** Income tax, law and accounting, 1918; being a practical application of the provisions of the federal income tax act of September 8, 1916, as amended; the war income tax and the war excess profits tax laws of October 3, 1917; and containing the corporation capital stock tax law and rulings thereon; federal estate tax, excise and miscellaneous war taxes; and the New York state income tax statute applicable to manufacturing and mercantile corporations. 2d ed.
New York, The Macmillan company, 1918. xxiv p., 1 l., 364 p. 20 $\frac{1}{2}$ cm. **HJ4652.N4 1918**

— Supplement.
New York, The Macmillan company, 1918. 79 p. 20cm. **HJ4652.N4 1918 Suppl.** 18-2302 Rev.

95 **New York. Chamber of commerce of the state of New York.** Committee on finance and currency. [Report on the income tax provision of the new tariff bill]
[New York, 1913] 5 p. 22cm.
 Signed: Frank A. Vanderlip, George B. Cortelyou, Joseph French Johnson, Alexander J. Hemphill, Mortimer L. Schiff.
 13-23551 **HJ4653.A3N4**

96 [Nicklas, Charles Aubrey] How to keep a cash income record to facilitate the making up of income tax reports by individuals.
New York, National tax book company, 1913. [7] p. ind. forms. 23 x 26 $\frac{1}{2}$ cm. **HJ4652.A7N5** 14-508

97 **Oliver, David.** "The short and quick" of income tax returns.
[Chicago, The Gunthorp-Warren printing company] 1915. iii, 49 p. 23cm. **HJ4653.A7O4** 15-19258

98 **Palmer, A. Mitchell.** The proposed federal income tax.
(In Maryland state bar association. Report, 1913. [Baltimore], 1913. 23cm. p. 113-133.)

99 **Phelps, Edith M. comp.** Selected articles on the income tax, with special reference to graduation and exemption. 3d and enl. ed.
New York, The H. W. Wilson company, 1917. 3 p. l., [v]-xxxiii, 235 p. 19 $\frac{1}{2}$ cm. (Debater's handbook series)
 Bibliography: p. [ix]-xxxiii. **HJ4629.P5 1917**
 17-27760 **H69.D5P58 1917**

100 **Platt, John M.** Key to individual income tax return for the year 1919.
San Francisco, Calif., 1920. 24 p. illus. (forms) 31cm. 20-3279 **HJ4652.P5**

101 **Rearick, Allan C.** Simplification of the federal income tax.
(In National tax association. Proceedings, 1914. Madison, Wis., 1915. p. 298-313.) **HJ2240.N3 1914**

101a **Rhode Island hospital trust company, Providence.** Fifty points on the income tax for the individual; questions and answers which simplify the preparation of the individual income tax return prepared for the Income tax department of the Rhode Island hospital trust company.
Providence, R. I. [1920] vi, 41 p. 18cm. 21-917 **HJ4652.R45**

102 **Schiff, Mortimer L.** Some aspects of the income tax.
[Philadelphia? 1915] p. 15-31. 25cm.
 Publication no. 845. Reprinted from Readjustments in taxation, vol. lvii of the Annals of the American academy of political and social science, Philadelphia, March, 1915.
 15-18356 **HJ4652.S3**

103 **Scott, Joseph Jay.** The income tax and other federal taxes, . . . an authoritative analysis, simplification and illustration of the exacting and perplexing requirements of the United States tax laws.
San Francisco, Cal., Press of Kohnke printing company [1917] 3 p. l., 9-304, 50, 20 p. 23cm. 17-27905 **HJ2379.S4**

104 **Seligman, Edwin R. A.** Les finances de guerre des États-Unis, le "War revenue act," du 3 octobre 1917, (traduction française par A. et G. Jèze).
Paris, M. Giard & E. Brière, 1918. 47, [1] p. 25cm.
 "Extrait de la Revue de science et de législation financière [t.xvi] no. 1.—janvier—fevrier—mars, 1918."
 Appeared in English under title: The war revenue act, Political science quarterly, vol. xxxiii, no. 1, March 1918.
 18-13638 **HJ2379.S5**

105 — The income tax; a study of the history, theory, and practice of income taxation at home and abroad. 2d ed., rev. and enl., with a new chapter.
New York, The Macmillan company, 1914. xi, 743 p. 22 $\frac{1}{2}$ cm. 14-9458 **HJ4629.S4 1914**

106 **Seligman, Edwin R. A.** The next step in tax reform; presidential address delivered at the ninth annual conference of the National tax association, San Francisco, August 11, 1915.
Ithaca, N. Y., National tax association [1915] 22 p. 23^{cm}.
 15-27517 **HJ2385.S46**

— Same. (*In National tax association. Proceedings, 1915. Ithaca, N. Y., 1915.* p. 126-145) **HF2240.N3 1915**

107 **Shields, John K.** The income tax. Opinions of Hon. John K. Shields . . . Hon. Cordell Hull . . . and Thurlow M. Gordon . . . on the proposed income-tax provision of the pending tariff bill.
Washington [Govt. print. off.] 1913. 20 p. 23^{1/2}^{cm}. ([U. S.] 63d Cong., 1st sess. Senate. Doc. 171)
 13-35682 **HJ4651.S4**

108 **Standard statistics company, inc., New York.** Standard manual of the income tax, 1919.
New York, Standard statistics company, inc. [1919] 3 p. l. 11-175, 59, 177-185 p., 1 l., 1001-1379 p. 21^{cm}.
HJ4652.S7 1919

— Supplement to the Standard manual of the income tax, 1919.
New York, Standard statistics co., inc., 1919. 55 p. 21^{cm}.
 19-18312-13 **HJ4652.S7 1919 Suppl.**

109 — Status of bonds under the Federal income tax. 1920 ed.
New York, Standard statistics company, inc., 1920. 256 p. 21^{cm}.
 18-2910 **HG4967.S8 1920**

110 — Taxable status of dividends paid by corporations in the year 1917.
New York, c 1918. 92 p. 21 x 10^{cm}.
 18-3987 **HJ4653.A387**

111 **Tax legislation in 1915: Income taxation.**
 (*In National tax association. Proceedings, 1915. Ithaca, N. Y., 1915.* p. 415-416.) **HF2240.N3 1915**

112 **Tucker, George F.** The income tax law of 1913 explained, with the regulations of the Treasury department to October 31, 1913.
Boston, Little, Brown, and company, 1913. xi, 271 p. 19^{1/2}^{cm}.
 13-26144 **HJ4652.T8**

113 **Union Pacific railroad company, appellee.** (Frank R. Brushaber, appellant) Also four other cases advanced for hearing with the preceding cases. Income tax cases. Briefs and other records in this case, 1915- , not separately listed or catalogued are to be found on shelf: **HJ4654.1915.U6**
 ca 16-281 Unrev'd **HJ4654.1915.U6**
 [No. 1] Brief for the United States, 1915, 116 p. contains the reply of the Attorney general to various arguments against the constitutionality of the federal income tax.

114 **U. S. Congress. House. Committee on expenditures in Treasury dept.** Income tax. Hearing . . . on H. res. 221, directing the secretary of the Treasury to submit certain information pertaining to the collecting of the income tax. June 1, 2, and 17, 1916.
Washington, Govt. print. off., 1916. 71 p. 23^{cm}.
 Statements of Basil M. Manly and Edward Keating.
 18-6358 **HJ4652.A3 1916**

115 — **Committee on ways and means.** Estimated revenue receipts under the bill of 1918 (H. R. 12863) to provide revenue, and for other purposes and comparative table of income tax rates. Printed for the use of the Ways and means committee.
Washington, Govt. print. off., 1919. 7 p. incl. tables. 23^{cm}.
 20-2149 **HJ2379.A4 1919 a**

116 — **The excise tax bill.** Report
 <To accompany H. R. 21214.>>
 [Washington, Govt. print. off., 1912] 14, 8 p. 23^{1/2}^{cm}. (62d Cong., 2d sess. House. Rept. 416)
 [Pt. 1] submitted by Mr. Underwood. Pt. 2, "Views of the minority," submitted by Mr. Longworth.
 12-35404 **HJ2377.A3 1912**

117 — **Hearings . . . on the proposed revenue act of 1918, June 7 to July 17 and August 5, 14, and 15, 1918.**
Washington, Govt. print. off., 1918. 3 v. 23^{1/2}^{cm}.
 Claude Kitchen, chairman.
 Pt. 1. Income, excess profits, and estate taxes.
 19-538 **HJ2379.A4 1918**

118 — **Refund of certain penalties collected under the act of October 3, 1913. Report.** Feb. 26, 1915.
 [Washington, Govt. print. off., 1915] 2 p. (63d Cong. 3d sess. House. Rept. no. 1456) Serial no. 6766
 Also printed as Senate Rept. no. 1055, 63d Cong. 3d sess.
 Serial no. 6762

119 U. S. Congress. House. Committee on ways and means. Revenue bill of 1918. Report. <To accompany H. R. 12863> [Washington, Govt. print. off., 1918] 40 p. incl. tables. 23^{cm}. (65th Cong., 2d sess. House. Rept. 767) Title II. Income tax: p. 3-15. III. War profits and excess profits tax: p. 15-21. 18-26772 HJ2379.A4 1918 d

120 ————— Simplification of the Revenue act of 1918. Report. May 22, 1920. [Washington, 1920] 4 p. (66th Cong. 2d sess. House. Rept. no. 1035)

121 ————— Stock dividends. Hearings ... [66th Cong. 2d sess.] Mar. 18, 19, 1920. Washington, Govt. print. off., 1920. 62 p.

122 ————— Senate. Committee on finance. Increase of revenue. Briefs and statements filed with the Committee on finance, United States Senate, Sixty-fourth Congress, first session, on H. R. 16763, to increase the revenue, and for other purposes. Washington, Govt. print. off., 1916. 291 p. 23^{1/2}cm. (With its To increase the revenue. Hearings. Washington, 1916) 17-7178 HJ2379.A4 1916 e

123 ————— To increase the revenue. Hearings before the subcommittee of the Committee on finance, United States Senate. Sixty-fourth Congress, first session, on H. R. 16763, an act to increase the revenue, and for other purposes [July 17-August 1, 1916]. Washington, Govt. print. off., 1916. 285, [2], 287-297 p. 23^{1/2}cm. Pt. 2. Sections relating to income tax. With this is bound: "Increase of revenue. Briefs and statements filed with the Committee on finance, United States Senate . . ." (291 p.) 17-2550 HJ2379.A4 1916 e

124 ————— Laws, statutes, etc. Income-tax law. Income tax imposed on persons, firms, companies, copartnerships, corporations, joint-stock companies, associations, insurance companies, etc., under section 2, act of October 3, 1913. [Washington, Govt. print. off., 1913] 14 p. 23^{1/2}cm. 14-6281 HJ4652.A5 1913e

125 U. S. Laws, statutes, etc. Law and regulations relative to the tax on income of individuals, corporations, joint stock companies, associations, and insurance companies. Imposed by section 2, act of October 3, 1913. January 5, 1914. Washington, Govt. print. off., 1914. 127 p. 23^{1/2}cm. 14-30219 HJ4652.A5 1914

126 ————— Office of internal revenue. Bulletin. no. 1-40. Income tax rulings. Nos. 656-1227. Washington, Govt. print. off., 1920. 37 v. 23^{1/2}cm. weekly. 20-26276 HJ4652.A23

127 ————— Bulletin "B" income tax. Withholding. Collection at the source and information at the source. Revenue act of 1918. Washington, Govt. print. off., 1920. iii, 3-60 p. incl. tables, diagr., forms. 23^{1/2}cm. 20-26382 HJ4653.C6A5 1920

128 ————— Bulletin "C" income tax. Comparison of titles and sections of the revenue acts of 1917 and 1918 applicable to income and profits taxes. Washington, Govt. print. off., 1920. 41 p. 23cm. 20-26311 HJ4652.A427 1918

129 ————— Bulletin "D." Income tax. Average percentages of pre-war income to pre-war invested capital of general classes of corporations, grouped as to trades or businesses, as provided for in section 311 (c) (2), Revenue act of 1918. Washington, Govt. print. off., 1919. 13 p. incl. tables. 25cm. 20-26132 HJ4652.A43 1918

129a ————— Bulletin "E." Income tax. Taxes. Deductions and credits. Revenue act of 1918. Washington, Govt. print. off., 1920. 39 p. 24cm. "Schedule of taxes": p. 30-39. 20-26926 HJ4653.D4A5 1920

130 ————— Bulletin "F." Income tax. Depreciation and obsolescence. Revenue act of 1918. Washington, Govt. print. off., 1920. HJ4653.D3A5 1920

131 ————— Cumulative bulletin. Income tax rulings. Nos. 1-1033, inclusive. Washington, Govt. print. off., 1920. 2 v. 23^{1/2}cm. 20-26376 HJ4652.A232

132 ————— Digest of income tax rulings. No. 7-10. Washington, Govt. print. off., 1920. 4 v. 23^{1/2}cm. bimonthly. 20-26312 HJ4652.A243

133 U. S. *Office of internal revenue*. Excess-profits tax primer, prepared by the Bureau of internal revenue for the information and assistance of taxpayers.

[*New York, etc. Guaranty trust company of New York [1918]*
12 p. 27 $\frac{1}{2}$ cm.
19-7095

HJ4653.E8A5 1918a

134 — Federal income tax on bonds, etc., of corporations, joint-stock companies, etc., under act of October 3, 1913 . . . Treasury department, Office of commissioner of internal revenue.

[*Washington, Govt. print. off., 1918*] 10 p. 23 $\frac{1}{2}$ cm.
"Regulations regarding the deduction of the income tax at the source on interest maturing on bonds, notes, and other similar obligations of corporations, joint-stock companies or associations, and insurance companies, under the provisions of section 11 of the act of October 3, 1913."

13-35828 HJ4653.A3A5 1913

135 — General forest industries questionnaire. For the years prior to 1919.

[*Washington, Govt. print. off., 1919*] 36 p.
HJ4652.A422 1919

136 — Income tax primer (Revised March 1, 1919) Prepared by the Bureau of internal revenue for the information and assistance of taxpayers. Preliminary ed.

Washington, Govt. print. off., 1919. 38 p. 24 $\frac{1}{2}$ cm.
19-26332 HJ4652.A4 1919a

137 — Income tax primer for farmers (revised) Prepared by the Bureau of internal revenue for the information and assistance of taxpayers. January 1, 1921.

Washington, Govt. print. off., 1921. 31 p. 23cm.
21-26063 HJ4652.A42 1921

138 — Personal income tax imposed and collected under the act of October 3, 1913. Extracts from the Report of the commissioner of internal revenue for the fiscal year ended June 30, 1915.

Washington, Govt. print. off., 1916. 9 p. incl. tables, chart.
23cm.
16-26113 HJ4652.A25 1915

139 — Regulations no. 33 (rev.) governing the collection of the income tax imposed by the act of September 8, 1916, as amended by the act of October 3, 1917.

Washington, Govt. print. off., 1918. 199 p. 23cm.
18-26241 HJ4652.A5 1918

140 U. S. *Office of internal revenue*. Regulations no. 41, relative to the war excess profits tax imposed by the War revenue act, approved October 3, 1917.

Washington, Govt. print. off., 1918. 56 p. 23cm.
18-26243 HJ4653.E8A5 1918a

141 — Regulations 45 relating to the income tax and war profits and excess profits tax under the Revenue act of 1918 with addenda containing all Treasury decisions to December 2, 1919.

Washington, Govt. print. off., 1920. 335 p. incl. tables. 25cm.
20-26168 HJ4652.A5 1919

— Addenda to regulations 45 . . . Revenue act of 1918. Approved, Dec. 29, 1919.

[*Washington, Govt. print. off., 1920*] 31 p.
HJ4652.A5 1919a

142 — Special forest industries questionnaire for the pulp and paper industry (not limited to timber users) for taxable years prior to 1920.

[*Washington, Govt. print. off., 1920*] 16 p.
HJ4652.A422 1920

143 — Statement of internal revenue receipts July 1-December 31, 1919, and estimated receipts for fiscal year ending June 30, 1920, also internal revenue receipts under section 900 of the Revenue act of 1918, March-December, 1919. Prepared by the Bureau of internal revenue, Treasury department. Printed for the use of the Committee on ways and means, House of representatives.

Washington, Govt. print. off., 1920. 8 p. incl. tables. 23 $\frac{1}{2}$ cm.
Includes income taxes of individuals, partnerships, and corporations.
20-7326 HJ5020.A3 1919

144 — Statistics of income. Comp. from the returns for 1916-1917 under the direction of the commissioner of internal revenue.

Washington, Govt. print. off., 1918-1919. 2 v. 23 $\frac{1}{2}$ cm.
The Statistics of income for 1916 are issued as House doc. 1169, 65th Cong., 2d sess.
18-26569 HJ4652.A24

144a — Statistics of income. Comp. from the returns for 1918 under the direction of the commissioner of internal revenue. Preliminary report, personal income tax returns.

Washington, Govt. print. off., 1920. 15 p. incl. tables.
23cm.
20-26969 HJ4652.A3 1920

145 U. S. *Office of internal revenue*. War profits and excess profits tax regulations under the Revenue act of 1918 (Regulations 45, part 2B).

[*New York*] *Guaranty trust company of New York* [1919] 27 p. 28cm.
19-5980

HJ4653.E8A5 1919

146 — *Quartermaster dept.* Regulations and decisions pertaining to income tax.

Washington, Govt. print. off., 1915. 38 p. (Circular no. 25)
HJ4652.A5 1915

147 — *Supreme court*. Decisions of the United States Supreme court in corporation tax cases and income tax cases with dissenting opinions.

Washington, Govt. print. off., 1912. 260 p. 23½cm. (62d Cong., 2d sess. House. Doc. 601)
12-35392

HD2753.U6A4 1912a

148 — *Eisner*, as collector of United States internal revenue for the third district of the state of New York, *v. Macomber*. No. 318. Argued Apr. 16, 1919; reargued Oct. 17, 20, 1919.—Decided March 8, 1920.

(*In U. S. Reports*, vol. 252, Apr. 20, 1920, p. 189-238.)
Stock dividend decision.

149 — *Treasury dept.* Corporate earnings and government revenues. Letter from the secretary of the Treasury transmitting . . . certain facts, figures, data, and information taken from 1916 and 1917 income and excess profits tax returns of corporations to the Treasury department, and a statement of government revenues (including loans) since the beginning of the war.

Washington, Govt. print. off., 1918. 338 p. incl. tables, 29½cm. (65th Cong., 2d sess. Senate. Doc. 259)
18-26788

HD2753.U6A4 1918

150 — *Income tax*. Letter from the Secretary of the treasury, transmitting . . . a report showing amount of income derived from the income tax classified by states for the last fiscal year. Dec. 7, 1914.

[*Washington, Govt. print. off.*, 1914] 2 p. (63d Cong. 3d sess. Senate Doc. no. 623)
Serial no. 6783

151 — *Tax estimates of revenues*, year ending June 30, 1918. Letter from the Secretary of the treasury transmitting . . . report of tax on incomes and excess profits for calendar year 1917 . . . May 15, 1918.

[*Washington, Govt. print. off.*, 1918.] 3 p. (65th Cong. 2d sess. Senate. Doc. no. 226)
Serial no. 7328

152 *Walker, Albert H.* The unconstitutional character and the illegal administration of the income tax law.

New York city, Pub. at the law offices of the author [c1914] 2 p. l., 89 p. 23cm.
14-4316

HJ4652.W4

153 *White, Henry Crofut*. The federal income tax law, annotated with complete constitutional and historical references and digest authorities.

New York, The Banks law publishing co., 1913. xxviii, 332 p. 23½cm.
13-21682

HJ4651.W6

154 *White & Kemble, New York*. A list of railroad bonds and the clauses relating to the deduction or retention of federal or state taxes.

[*New York, The Thomas press*, c1913] 2 p. l., 7-185, [1] p. 23cm.
14-350

HJ4653.A3W5

155 *Wrigley, Eugene*. Combined federal income tax tables (with illustrations) pertaining to taxes on incomes of individuals for 1919 and subsequent years (Revenue act of 1918).

[*New York, Alexander press*] 1919. 11 p. 23cm.
19-17487

HJ4652.W8

156 *Zoller, J. F.* [Collection at the source feature of the income tax.]

(*In National tax association. Proceedings*, 1916. New Haven, Conn., 1917. p. 214-218.)

HJ2240.N3 1916

ARTICLES IN PERIODICALS

157 1911 **What the wage earner has to fear from the income tax.**
Commercial and financial chronicle, Apr. 22, 1911, v. 92: 1069-1072.
 HG1.C7,v.92

158 **Dix, John A.** The proposed federal income tax.
Editorial review, July, 1911, v. 5: 603-608. AP2.E26,v.5

159 **Beale, Truxtun.** The measure of the income tax.
Journal of political economy, Oct. 1911, v. 19: 654-675.
 HB1.J7,v.19

160 **Bond, Frederick Drew.** Income tax versus tariff.
Bankers' magazine, Nov. 1911, v. 83: 615-618.
 HG1501.B3,v.83

161 1912 **Free sugar and an income tax.**
Independent, Mar. 7, 1912, v. 72: 532-533. AP2.I53,v.73

162 **Free sugar and the income tax.**
Journal of political economy, Apr. 1912, v. 20: 419-421.
 HB1.J7,v.20

163 **Boyle, John.** The impending income tax in the light of England's experience.
Moody's magazine, Apr. 1912, v. 13: 275-276.
 HG1.M85,v.13

164 **Johnson, A. S.** Income taxation.
Journal of political economy, May, 1912, v. 20: 520-524.
 HB1.J7,v.30

165 **Phelps, William Lyon.** The income tax.
Independent, Sept. 19, 1912, v. 73: 654-656. AP2.I53,v.73

166 1913 **Moore, C. S.** The super tax.
Law quarterly review, Jan. 1913, v. 29: 46-56.

167 **Werth, William H.** Is "income," received from a licensed business or profession and not from property or salaries, taxable?
Virginia law register, Feb. 1913, v. 18: 721-728.

168 **Strachan, Walter.** Capital and income under the income tax acts.
Law quarterly review, Apr. 1913, v. 29: 163-178.

169 1913 **The federal income-tax in the United States.**
Economist, (London) May 17, 1913, v. 76: 1136-1137.
 HG11.E2,v.76

170 **Devoe, William B.** Income taxes in the United States.
Moody's magazine, May, 1913, v. 15: 509-510.
 HG1.M85,v.15

171 **The income tax vital in present tariff revision.**
Manufacturers record, v. 63, June 26, 1913: 53-54.
 TS1.M3,v.63

172 **Need of clear thinking in efforts to overcome the confusion of the income tax measure.**
Manufacturers record, v. 64, Sept. 4, 1913: 59-60.
 TS1.M3,v.64

173 **Income tax law a labyrinth of needless trouble and expense.**
Manufacturers record, v. 64, Oct. 3, 1913: 65-66.
 TS1.M3,v.64

174 **Patterson, Stuart H.** Business side of holding out income tax on coupons.
American bankers' association. Journal. Nov. 1913, v. 6: 359-361.
 HG1501.A8,v.6

175 **Bench and bar [Editorial].** The income tax-collection and exemption at the source.
Bench and bar, Nov. 1913, n. s., v. 7: 2-4.

176 **Reed, Robert R.** Investment features of income tax.
Chicago legal news, Nov. 29, 1913, v. 46: 136.

177 **Leroy-Beaulieu, Pierre.** L'Impôt sur le revenu aux États-Unis.
Economiste français, Nov. 1, 1913, v. 41: 633-635.
 HB3.E3,v.41.2

178 **Difficulties in income tax: a remedy suggested.**
Manufacturers record, v. 64, Nov. 13, 1913: 51-52.
 TS1.M3,v.64

179 **Chamberlain, Lawrence.** The income tax and security prices.
Moody's magazine, Nov. 1913, v. 16: 205-208. HG1.M85,v.16

180 **Helms, Birch.** The federal income tax law. Synopsis of its principal provisions.
Protectionist, Nov. 1913, v. 25: 466-471. HF1750.P8,v.25

181 1913 **Hill, Joseph A.** The income tax of 1913.
Quarterly journal of economics, Nov. 1913, v. 28: 46-68.
HB1.Q3,v.28

182 **Virginia law register** [Editorial]. The federal income tax law.
Virginia law register, Nov. 1913, v. 19: 481-487.

183 **Dyer, H. Chouteau.** Deductions allowable by the income tax.
Central law journal, Dec. 5, 1913, v. 77: 421-425.

184 **Cavanaugh, H. B.** Federal income tax law as applicable to electric railroad corporations.
Electric railway journal, Dec. 20, 1913, v. 42: 1277-1278.
TF701.S65,v.42

185 **Gallagher, Robert.** The Federal income tax law.
Lawyer and banker, Dec. 1913, v. 6: 337-340.

186 The Federal income tax law.
Virginia law register, Dec. 1913, v. 19: 570-593.

187 1914 **Orcutt, Benjamin S.** Complexities of the income tax.
American review of reviews, Jan. 1914, v. 49: 81-86.
AP2.R4,v.49

188 **Blakey, Roy G.** The income tax exemption.
Outlook, Jan. 31, 1914, v. 106: 256-260.
AP2.08,v.106

189 **Edgar, Maxwell.** The greatest graft of all.
Pearson's magazine, Jan. 1914, v. 31: 98-106.
AP2.P35 v.31

190 **Jèze, Gaston.** L'impôt sur le revenu dans les États-Unis de l'Amérique du Nord.
Revue de science et de législation financières, Jan.-Mar. 1914, v. 12: 5-43.
HJ103.R7 v.12

191 **Jessup, Henry Wynans.** Income tax burdens imposed on trust companies are unconstitutional.
Trust companies, Jan. 1914, v. 18: 23.
HG4341.T8 v.18

192 **Merriam, James R.** The income tax: a new obligation of citizenship.
American review of reviews, Feb. 1914, v. 49: 211-215.
AP2.R4,v.49

193 **Parker, George.** The federal income tax.
Lawyer and banker, Feb. 1914, v. 7: 64-71.
A brief exposition of the new law . . . 1913 . . . and of the effect . . . upon the business world.

194 1914 **Gregory, M.** What every income tax payer should know.
Outlook, Feb. 7, 1914, v. 106: 299-303.
AP2.08,v.106

195 **Blakey, Roy G.** The new income tax.
American economic review, Mar. 1914, v. 4: 25-46.
HB1.E26,v.4

196 **Seligman, Edwin R. A.** The United States federal income tax.
Economic journal, Mar. 1914, v. 24: 57-77.
HB1.E3,v.24

197 — Federal income tax.
Political science quarterly, Mar. 1914, v. 29: 1-27.
H1.P8,v.29

198 **Sanderson, George Rivers.** Income taxes illegally exacted: remedies and procedure.
Illinois law review, June, 1914, v. 9: 120-129.

199 **Ackerly, Dana T.** Relation of income tax to business.
Rand-McNally bankers' monthly, June, 1914, v. 31: 29-32.
HG1501.R2,v.31

200 **Finlay, W. B.** Income tax laws and farm accounting methods.
Journal of accountancy, July, 1914, v. 18: 47-51.
HF5601.J7,v.18

201 Yield of the income tax.
Journal of political economy, July, 1914, v. 22: 696-698.
HB1.J7,v.22

202 **Blakey, R. G.** Income tax discrimination and differentiation.
South Atlantic quarterly, July, 1914, v. 13: 220-232.
AP2.S75,v.13

203 Depreciation of buildings in relation to the income tax law.
National real estate journal, Oct. 15, 1914, v. 10: 309-314.
HD251.N35,v.10

204 **Allen, N.** Income tax as it affects real estate interests.
National real estate journal, Dec. 1914, v. 10: 427-430.
HD251.N35,v.10

205 1915 **Marshall, Thomas L.** Income tax-free bonds.
Illinois law review, Jan. 1915, v. 9: 423-433.

206 **Tumpson, George.** Income tax—when net loss may be net income.
Outlook, Feb. 17, 1915, v. 109: 398-400.
AP2.08,v.109

207 1915 **Sawyer, Henry B.** The income tax analyzed and explained.
Stone & Webster public service journal, Feb. 1915, v. 16: 93-99.
TK1.S8,v.16

208 **Schiff, M. L.** Some aspects of the income tax.
American academy of political and social science. Annals, Mar. 1915, v. 58: 15-31.
H1.A4,v.58

209 **Blakey, R. G.** Amending the federal income tax.
American academy of political and social science. Annals, Mar. 1915, v. 58: 32-43.
H1.A4,v.58

210 **Falkner, Roland P.** Income tax riddles: some things which the returns seem to show which they don't.
Annalist, Apr. 12, 1915, v. 5: 343-345.
HG1.N6,v.5

211 **Weiss, W. F.** Return of annual net income by corporations.
Journal of accountancy, Apr. 1915, v. 19: 260-267.
HF5601.J7,v.19

212 **Falkner, R. P.** Income tax statistics.
American statistical association. Quarterly publications, June, 1915, v. 14: 521-549.
HA1.A6,v.14

213 1916 **Thulin, F.** The income tax act—a defense.
Rand-McNally bankers' monthly, Feb. 1916, v. 33: 54-58.
HG1501.R2,v.33

214 **Income tax decision.**
Journal of political economy, Mar. 1916, v. 24: 299-301.
HB1.J7,v.24

215 **Hackett, Frank Warren.** Constitutionality of the graduated income tax law.
Yale law journal, Apr. 1916, v. 25: 427-442.

216 **Peaslee, Amos J.** Taxing incomes of foreign investors in American stocks and bonds.
Columbia law review, June, 1916, v. 16: 465-479.

217 **Adams, T. S.** Shall we tax the nonresident?
National tax association. Bulletin, June, 1916, v. 1: 129-130.
HJ2240.N313,v.1

218 **Marsh, Benjamin C.** The triple tax.
National tax association. Bulletin, June, 1916, v. 1: 134-135.
HJ2240.N313,v.1

219 **Williams, H. D.** Large incomes to bear tax burden.
Rand-McNally bankers' monthly, Sept. 1916, v. 33: 47-51.
HG1501.R2,v.33

220 1916 **Co-operative creameries and the income tax.**
Hoard's dairyman, Oct. 20, 1916, v. 52: 424. SF221.H7,v.52

221 **Weiss, W. F.** Dividends and the new income tax law.
Journal of accountancy, Nov. 1916, v. 22: 343-352.
HF5601.J7,v.22

222 **Blakey, R. G.** New revenue act.
American economic review, Dec. 1916, v. 6: 837-850.
HB1.E26,v.6

223 **Snyder, Carl.** Incomes, taxed and taxable.
Annalist, Dec. 18, 1916, v. 8: 772.
HG1.N6,v.8

224 1917 **Major, Cedric A.** Revised federal income tax law.
Cornell law quarterly, Jan. 1917, v. 2: 73-92.

225 **Kennedy, J. T.** Dividends and the new income tax law.
Journal of accountancy, Jan. 1917, v. 23: 39-42.
HF5601.J7,v.23

226 **Constitutionality of income tax law.**
American bankers association. Journal, Feb. 1917, v. 9: 658-659.
HG501.A8,v.9

227 **Black, Henry C.** Sociological aspects of the income tax.
Case and comment, Mar. 1917, v. 23: 789-793.

228 **Frost, Thomas G.** Inequalities of the federal income tax.
Case and comment, Mar. 1917, v. 23: 818-820.

229 **Marsh, A. R.** Collateral effects of severe taxation of incomes and profits.
Economic world, Apr. 21, 1917, n. s. v. 13: 557-559.
HG8011.M3,n.s.v.13

230 **Strachan, Walter.** Income tax in relation to annuities.
Law quarterly review, Apr. 1917, v. 33: 172-179.

231 **Riddle, J. H.** Supreme court's theory of a direct tax.
Michigan law review, May, 1917, v. 15: 566-578.

232 **Fisher, Irving.** Use of income tax statistics.
National tax association. Bulletin, June, 1917, v. 2: 245-247.
HJ2240.N313,v.2

233 **Bullock, Charles J.** Conscription of wealth.
North American review, June, 1917, v. 205: 895-904.
AP2.N7,v.205

234 **Sprague, Oliver M. W.** Conscription of income once more.
New republic, July 14, 1917, v. 11: 300-301.
AP2.N634,v.11

235 1918 Roper, D. C. War revenue act and its relation to tax-payers.
American industries, v. 18, Jan. 1918: 18-15.
* **HD4802.A6,v.18**

236 Standing timber's relation to invested capital.
American lumberman, Jan. 12, 1918, no. 2226: 34-35.
* **TS800.A5,no.2226**

237 Systematically handling income tax returns for employees by Ford motor co.
Automotive industries, Jan. 31, 1918, v. 38: 282-283.
* **TL1.A6,v.38**

238 Holmes, George E. Some new features of the income tax.
Bench and bar, Jan. 1918, n. s. v. 12: 374-385.

239 Eisner, Mark. Official explanation of the federal income tax law, in connection with real estate investments.
Chicago legal news, Jan. 31, 1918, v. 50: 215-216.

240 Dairymen and the income tax.
Hoard's dairyman, Jan. 11, 1918, v. 54: 878. **SF221.H7,v.5**

241 Creveling, G. F. Trying to solve the great national puzzle; excess profits tax.
Iron trade review, Jan. 3, 1918, v. 62: 2-7. **TS300.I745,v.62**

242 Secor, A. Farmers and the income tax.
Jersey bulletin and dairy farmer, Jan. 9, 1918, v. 37: 44.
Progressive farmer, Jan. 19, 1918, v. 33: 65. **S1.P9,v.33**

243 Income tax, war income tax, excess profit tax affecting farmers' elevator companies.
Co-operative manager and farmer, Feb. 1918, v. 7: 88-89.

244 Marquis, J. C. How to figure your farm income tax.
Country gentleman, v. 83, Feb. 9, 1918: 15. **S1.C8,v.83**

245 Federal income tax on mines.
Engineering and mining journal, Feb. 9, 1918, v. 105: 301.
* **TA1.E56,v.105**

246 McKay, C. W. Intangible values and the war tax.
Industrial management, Feb. 1918, v. 55: 129-133.
* **TA1.E59,v.55**

247 Drysdale, Robert M., and Maurice C. McGiffin. Corporate earnings as "gains, profits and income" as depending upon the time of their accrual.
Michigan law review, Feb. 1918, v. 16: 232-249.

248 1918 Stock dividends and the income tax.
Yale law journal, Feb. 1918, v. 27: 553-556.

249 Computation of excess profits and income taxes.
Journal of accountancy, Mar. 1918, v. 25: 199-202.
* **HF5601.J7,v.25**

250 Tenant does not have to pay income tax assessed on rent unless lease so provides.
Domestic engineering, Apr. 20, 1918, v. 83: 87. **TD1.D65,v.83**

251 Application of federal income tax laws to mine taxation.
Engineering and mining journal, Apr. 6, 1918, v. 105: 639-643.
* **TA1.E56,v.105**

252 Fernald, H. B. Depreciation and obsolescence as governed by federal income tax regulations.
Journal of accountancy, Apr. 1918, v. 25: 241-247.
* **HF5601.J7,v.25**

253 Robertson, L. S. Farm records and the income tax.
Purdue agriculturist, Apr. 1918, v. 12: 426.

254 Supreme court decision in Mitchell case: not necessary that increase in value of timberlands be entered on books.
American lumberman, May 25, 1918, no. 2245: 57.
* **TS800.A5,no.2245**

255 More, Robert E. Stock dividends as income.
Michigan law review, May, 1918, v. 16: 521-532.

256 Dewavrin, Maurice. L'impôt sur les bénéfices de guerre aux États-Unis.
Journal des économistes, June, 1918, 6. sér. t. 58: 330-342.
* **HB3.J8,6.sér.t.58**

257 Harvey, Richard S. Our income tax in the forming.
National tax association. Bulletin, June, 1918, v. 3: 227-233.
* **HJ2240.N313,v.3**

258 Thulin, F. Deductibility of interest charges under federal tax laws.
Journal of accountancy, July, 1918, v. 26: 23-32.
* **HF5610.J7,v.26**

259 Gower, W. B. Depletion of copper mines in relation to income tax returns.
Journal of accountancy, Aug. 1918, v. 26: 81-92.
* **HF5601.J7,v.26**

260 1918 **Niven, J. B.** Undistributed net income tax.
Journal of accountancy, Aug. 1918, v. 26: 113-142.
HF5601.J7,v.26

261 **Watson, B. G.** Income, excess profits and war profits tax.
National association credit men's bulletin, Sept. 1918, v. 20: 847-856.

262 **Barth, C. G.** Income tax—an engineer's analysis.
American society of mechanical engineers. Journal, Oct. 1918, v. 40: 839-842.
TJ1.A72,v.40

263 **Sommerville, T. H.** Is the business profits tax too onerous?
Credit men's journal, Oct. 1918, v. 4: 35.

264 **Holmes, George E.** Excess profits tax of 1917.
National tax association. Bulletin, Oct.-Nov. 1918, v. 4: 7-11, 39-46.
HJ2240.N313,v.4

265 **Holcomb, Alfred E.** Pending revision of the income and profits taxes.
National tax association. Bulletin, Oct. 1918, v. 4: 14-20.
HJ2240.N313,v.4

266 **Davenport, H. J.** The stock dividend again.
National tax association. Bulletin, Nov. 1918, v. 4: 53-54.
HJ2240.N313,v.4

267 **Webster, G. R.** Federal taxes and the manufacturer.
American machinist, Dec. 26, 1918, v. 49: 1196-1197.
TJ1.A5,v.49

268 **Edwards, W. H.** Experiences of an income tax collector.
American magazine, v. 86, Dec. 1918: 7-9. AP2.A346,v.86

269 **Friday, David.** Taxable income of the United States.
Journal of political economy, Dec. 1918, v. 26: 952-969.
HB1.J7,v.26

270 1919 **Thulin, Frederick M.** Domestic corporate tangible and intangible invested capital.
Michigan law review, Jan. 1919, v. 17: 216-237.

271 **Nelson, G.** Depreciation and depletion in relation to income tax returns.
Journal of accountancy, Feb. 1919, v. 27: 111-119.
HF5601.J7,v.27

272 1919 **Thulin, Frederick M.** Goodwill and other nondepreciable and depreciable intangible property as "invested capital."
Michigan law review, Feb. 1919, v. 17: 294-309.

273 **Powers, F. L.** Should an income tax be substituted for the personal property tax?
Minnesota municipalities, v. Feb. 1919: 10-15.

274 **Rennick, P. G.** Address on income tax.
American co-operative journal, Mar. 1919, v. 14: 291.
HD2951.A3,v.14

275 **Federal income and excess-profits taxes.**
American economic review, Mar. 1919, v. 9, suppl. 2: 4-48.
HB1.E26,v.9,suppl.2

276 **Cranch, R. C.** Work of the excess profits tax investigator.
Journal of accountancy, Mar. 1919, v. 27: 161-170.
HF5601.J7,v.27

277 **Rayner, O. S.** Figuring your income tax.
Market growers journal, Mar. 1, 1919, v. 24: 192.

278 **Goodman, R. B.** Lumber industry and the income tax.
American lumberman, July 26, 1919, no. 2306: 50-51.
TS800.A5,no.2306

279 **McKay, C. W.** Depreciation and federal income tax.
Industrial management, Aug. 1919, v. 58: 148-152.
TA1.E59,v.58

280 **Cairns, W.** Depreciation and depletion in tax returns.
Journal of accountancy, Sept. 1919, v. 28: 204-211.
HF5601.J7,v.28

281 **Ritchie, Albert C.** Power of congress to tax state securities under the sixteenth amendment.
American bar association. Journal, Oct. 1919, v. 5: 602-613.

282 **Rusk, S. G.** Relation of invested capital to excess profits tax.
Journal of accountancy, Oct. 1919, v. 28: 273-285.
HF5601.J7,v.28

283 **Income tax inequities.**
Journal of accountancy, Nov. 1919, v. 28: 369-372.
HF5601.J7,v.28

284 **Plehn, C. C.** Income tax as applied to dividends.
American economic review, Dec. 1919, v. 9: 771-775.
HB1.E26,v.9

285 1919 Plehn, C. C. An assessment roll for the income tax.
Journal of political economy, Dec. 1919, v. 27: 875-888.
 HB1.J7,v.27

National tax association. *Bulletin*, Apr. 1920, v. 5: 213-220.
 HJ2240.N313,v.5

286 1920 Travis, E. M. Farmer and the income tax.
Cornell countryman, Jan. 1920, v. 17: 212-213. S1.C77,v.17

287 Hill, J. W. After excess profits tax what?
Iron trade review, Jan. 1, 1920, v. 66: 44-47.
 TS300.I745,v.66

288 Roberts, J. W. Technique of consolidated returns.
Journal of accountancy, Jan. 1920, v. 29: 43-52.
 HF5601.J7,v.29

289 McLaren, N. L. Inventories and their income tax procedure.
Journal of electricity, Jan. 1, 1920, v. 44: 6-7. TK1.J7,v.44

290 Ruling needed on income tax.
Orange Judd farmer, Jan. 10, 1920, v. 68: 49. S1.A33,v.68

291 Stiver, C. B. Income tax facts a farmer should know.
Wallaces' farmer, Jan. 30, 1920, v. 45: 342. S1.W2,v.45

292 Tucker, Rufus S. Income tax exemptions: various reasons for the practice, from fiscal considerations to public welfare.
American bar association. Journal, Feb. 1920, v. 12: 438-440.

293 McDowell, N. Farmer's income tax.
Farmer's advocate, Feb. 5, 1920, v. 55: 200. S1.F33,v.55

294 Tucker, Rufus S. Exemptions under the federal income tax.
National tax association. Bulletin, Feb. 1920, v. 5: 138-140.
 HJ2240.N313,v.5

295 Bailey, J. W. United States income tax: how to calculate how much you owe.
Progressive farmer, Feb. 21, 1920, v. 35: 422. S1.P9,v.35

296 Engberg, S. C. Preparing for the income tax.
Successful farming, Feb. 1920, v. 19: 10. S1.S93,v.19

297 Evans, R. T. America's unequal opportunity in China: income tax law of 1918 places American business at a distinct disadvantage.
Trans-Pacific, Feb. 1920: 37-39.

298 1920 Campbell, J. O. Farmer and his income tax.
Wallaces' farmer, Feb. 6, 1920, v. 45: 423. S1.W2,v.45

299 Thompson, S. H. Making the income tax return.
Wallaces' farmer, Feb. 6, 1920, v. 45: 423. S1.W2,v.45

300 Campbell, J. O. Real estate profits and the income tax.
Wallaces' farmer, Feb. 13, 1920, v. 45: 522. S1.W2,v.45

301 Adams, T. S. Immediate future of the excess profits tax; with discussion.
American economic review, v. 10, Mar. 1920, suppl.: 15-32.
 HB1.E26,v.10

302 Secretary of treasury Houston recommends revision of income and profits taxes.
Commercial and financial chronicle, Mar. 20, 1920, v. 110: 1139-1140. HG1.C7,v.110

303 Paton, W. A. Proprietors' salaries.
Journal of political economy, Mar. 1920, v. 28: 240-256.
 HB1.J7,v.28

304 Hubbard, Harry. Sixteenth amendment.
Harvard law review, Apr. 1920, v. 33: 794-812.

305 Stevens, C. M. Forest industries and the income tax.
Journal of forestry, Apr. 1920, v. 18: 329-337.
 SD1.S63,v.18

306 Stabler, W. Income tax versus the housing shortage.
National municipal review, Apr. 1920, v. 9: 204-206.
 JS39.N3,v.9

307 Powell, Thomas R. The stock dividend decision and the corporate nonentity.
National tax association. Bulletin, Apr. 1920, v. 5: 201-208.
 HJ2240.N313,v.5

308 Fairchild, Fred Rogers. The stock dividend decision.
National tax association. Bulletin, Apr. 1920, v. 5: 208-211.
 HJ2240.N313,v.5

309 Sakolski, A. M. Accounting features of the stock dividend decision.
National tax association. Bulletin, Apr. 1920, v. 5: 212-213.
 HJ2240.N313,v.5

310 Powell, Thomas Reed. Stock dividends, direct taxes, and the sixteenth amendment. *Eisner v. Macomber*.
Columbia law review, May, 1920, v. 20: 536-549.

311 1920 Warren, Edward H. Taxability of stock dividends as income.
Harvard law review, May, 1920, v. 33: 885-901.

312 Roberts, J. W. Taxable income and profit and loss.
Journal of accountancy, May, 1920, v. 29: 351-358.
HF5601.J7,v.29

313 Decision of the United States Supreme court in the case — Eisner v. Macomber.
Journal of accountancy, May, 1920, v. 29: 367-385.
HF5601.J7,v.29

314 C., R. L. Stock dividends and the federal income tax.
[Eisner v. Macomber, 40 Sup. Ct. 189.]
Michigan law review, May, 1920, v. 18: 689-692.

315 Powell, Thomas R. The judicial debate on the taxability of stock dividends as income. Eisner v. Macomber.
National tax association. Bulletin, May, 1920, v. 5: 247-256.
HJ2240.N313,v.5

316 Clark, Charles E. Eisner v. Macomber and some income tax problems.
Yale law journal, May, 1920, v. 29: 735-744.

317 Income tax anomalies.
Business digest, June 15, 1920, v. 25: 765, 783.

318 Bonus shares—capital or income.
Law times, June 5, 1920, v. 149: 403-405.
HF1001.B8,v.28

319 Clark, C. E., and E. S. Corwin. Defense of the stock dividend decision.
New republic, June 9, 1920, v. 23: 59-61.
AP2.N624,v.23

320 Knollenberg, B. Reflections on the income tax.
Atlantic monthly, July, 1920, v. 126: 112-119. AP2.A8,v.126

321 Zukerman, T. D. Are stock dividends income?
Journal of political economy, July, 1920, v. 28: 591-600.
HB1.J7,v.28

322 Crissey, F. I[ncome] T[tax] U[nit]—our national mystery.
Saturday evening post, v. 193, July 24, 1920: 10-11+
AP2.S2,v.193

323 Burrows, J. A. Suggestions for a new income tax law.
American industries, v. 21, Aug. 1920: 29-30.
HD4802.A6,v.21

324 1920 Krohn, T. Taxation of capital profits and stock dividends.
Journal of accountancy, Aug. 1920, v. 30: 88-96.
HF5601.J7,v.30

325 Crissey, F. Combing income schedules.
Saturday evening post, v. 193, Aug. 7, 1920: 10-11+
AP2.S2,v.193

326 Colver, W. B. Paying everybody else's taxes.
American industries, v. 21, Sept. 1920: 13-14.
HD4802.A6,v.21

326a Salaries of federal judges subject to income tax.
American law review, Sept. 1920, v. 54: 763-764.

326b Karsten, K. G. Index of incomes.
American statistical association. Quarterly publications, Sept. 1920, v. 17: 253-276.
HA1.A6,v.17

326c How the excess-profits tax discourages invention.
Literary digest, v. 66, Sept. 18, 1920: 136-138.
AP2.L58,v.66

326d James, A. E. Assessment roll for the income tax: the practical aspects of the suggestions of Professor Plehn.
National tax association. Bulletin, Nov. 1920, v. 6: 47-51.
HJ2240.N313,v.6

326e Chenery, C. T. One answer to the tax problem which might solve it: statistical study shows that approximately as many persons liable to a tax are evading it as are paying it; publication of income tax returns proposed as a means to force delinquents into line; possibility thus of actually reducing present rate exists.
Annalist, Dec. 13, 1920, v. 16: 741-742.
HG1.N6,v.16

STATE INCOME TAXES

327 **Adams, Thomas S.** The place of the income tax in the reform of state taxation.
American economic association. Bulletin, Apr. 1911, 4th ser., v. 1: 302-321. **HB1.A5, 4th ser., v.1**

328 **Answers** to the question: What is general feeling in your state with relation to a general property tax; a classified property tax . . . and a state income tax?
(In National tax association. Proceedings, 1919. New York, 1920. p. 52-68.) **HJ2240.N3 1919**

329 **Black, Henry Campbell.** A treatise on the law of income taxation under federal and state laws. 2d ed.
Kansas City, Mo., Vernon law book company, 1915. xxxvii, 865 p. 23¹/₂cm.
 The appendix contains the texts of the Income tax laws of the following states: Wisconsin, 1911; South Carolina, 1902; Virginia, 1908; Oklahoma, 1907; North Carolina, 1907, and Hawaii, 1901.
 15-3992 **HJ4652.B6 1915**

330 **Brown, A. O.** Taxation of incomes under the New Hampshire constitution: a new source of revenue.
National tax association. Bulletin, Feb. 1919, v. 4: 119-124. **HJ2240.N313, v.4**

331 **Bullock, Charles J.** State income tax and the classified property tax.
(In National tax association. Proceedings, 1916. New York, 1917. p. 362-384) **HF2340.N3 1916**
 Also printed separately. 1916. 23 p. **HJ2377.B8**

332 **California. State tax commission.** Report of the State tax commission of the state of California, 1917.
Sacramento, California state printing office, 1917. 280 p. incl. tables. fold. map. 22cm.
 State income tax: p. 110-120.
 17-27116 **HJ2395.A7 1917**

333 **Comstock, Alzada.** Fiscal aspects of state income taxes.
American economic review, June, 1920, v. 10: 259-271. **HB1.E26, v.10**

334 **Foote, Allen R.** A practical construction for a workable income tax.
National tax association. Bulletin, Dec. 1919, v. 5: 72-73. **HJ2240.N313, v.5**

335 **Hinman, George E.** Some legal phases of state income taxation of miscellaneous corporations.
National tax association. Bulletin, Nov.-Dec. 1917, v. 3: 41-44, 67-71. **HJ2240.N313, v.3**

336 **Lack, M. D.** Report on state income tax system.
California taxpayers' journal, Jan. 1920, v. 4: 2-5.

337 **Lutz, H. L.** Progress of state income taxation since 1911.
American economic review, Mar. 1920, v. 10: 66-91. **HB1.E26, v.10**

338 **Lyons, T. E.** Income tax as a source of municipal revenue.
Minnesota municipalities, Aug. 1920, v. : 95-104.
 Address at seventh annual convention of the League of Minnesota municipalities, June 17, 1920.

339 **McGovern, Francis E.** A state income tax.
(In Governor's conference. Proceedings, 1912. Madison, Wis., [n. d.] p. 79-95.) **JK2403.G8 1912**

340 **National Shawmut bank, Boston.** A state tax on incomes.
Boston, National Shawmut bank, 1916. 15 p. 23cm. **16-13759 HJ4629.N3**

341 **National tax association.** Preliminary report of the committee appointed by the National tax association to prepare a plan of a model system of state and local taxation. Submitted to the twelfth Annual conference held under the auspices of the National tax association, at St. Louis, November 12-15, 1918.
[New York? 1918] 45 p. 21cm.
 Charles J. Bullock, chairman.
 18-23374 **HJ2385.N3**
 Same. *(In National tax association. Proceedings, 1919. New York, 1920. p. 426-470.)*
 The proposed personal income tax: p. 435-444.
 Discussion: p. 400-425. **HJ2240.N3 1919**

342 **Nebraska Tax commission.** Report of the special commission on revenue and taxation, 1914.
Lincoln, Neb., The Woodruff press, 1914. iv, 5-243 p. incl. tables. 22cm.
 Income taxation: p. 171-177
 15-27260 **HJ2419.A7 1914**

342a **Ohio.** *General assembly. Special joint taxation committee.* Report of the Special joint taxation committee of the 83rd Ohio General assembly. December 11, 1919. Columbus, O., The F. J. Heer printing co., 1919. 165 p. incl. tables. 23cm.
 "A report on the operation of state income taxes by Harley L. Lutz, Ph. D. . . . Presented to the Special joint taxation committee, September 18, 1919": p. [85]-126.
 20-27328 **HJ2427.A7 1919**

343 **Powell, Thomas Reed.** Indirect encroachment on federal authority by the taxing powers of the states.
Harvard law review, Jan.-June, 1919, v. 32: 234-265, 374-416, 634-678, 902-931.

344 **Rawles, William A.** The income tax as a measure of relief for Indiana.
 (In National tax association. Proceedings, 1916. New Haven, Conn., 1917. p. 64-87.) **HJ2240.N3 1916**

345 **Seligsberg, Walter N.** Collection of state income taxes from non-residents.
National tax association. Bulletin, May, 1920, v. 5: 244-246. **HJ2240.N313,v.5**

346 — Uniform basis for state and federal taxes on incomes.
National tax association. Bulletin, May, 1919, v. 4: 207-208. **HJ2240.N313,v.4**

347 **Shelton, W. A.** Income tax in Georgia.
Journal of political economy, Oct. 1910, v. 18: 610-627. **HB1.J7,v.18**

348 **State income tax.**
Oregon voter, July 5, 1919, v. 18: 8-10.

349 **U. S. Bureau of the census.** Taxation and revenue systems of state and local governments. A digest of constitutional and statutory provisions relating to taxation in the different states in 1912.
Washington, Govt. print. off., 1914. 275 p. 31cm.
 State revenues: F. The income tax: Massachusetts, p. 113; Mississippi, p. 128; North Carolina, p. 171; Oklahoma, p. 188-189; South Carolina, p. 212; Virginia, p. 250; Wisconsin, p. 267-268.
 14-30840 **HJ3258.A2 1914**

350 **Willson, Augustus E.** A state income tax.
 (In Governor's conference. Proceedings, 1912. Madison, Wis., [n. d.] p. 95-114.) **JK2403.G8**

351 **Alabama.** *Laws, statutes, etc.* General laws (and joint resolutions) of the legislature of Alabama passed at the session of 1919.
Montgomery, Ala., The Brown print. co., 1919. 1226p. 23cm.
 Income tax: p. 374-395.
 12-30030

352 **Delaware.** *Laws, statutes, etc.* Law relating to income tax, Delaware, 1917.
Milford, Del., Press of Milford chronicle pub. co. [1917] 15, [1] p. 15½cm.
 18-9161 **HJ4655.D28A4 1917**
 Also in Laws of the state of Delaware passed at ninety-sixth session of the General assembly, 1917. v. 29. Wilmington, Del., 1917, p. 55-65.
 For amendments see Laws of Delaware, ninety-seventh General assembly, 1919, v. 30, p. 60-65.

353 **Massachusetts.** *Laws, statutes, etc., 1916.* Income tax. General acts, 1916, chapter 269. An act to impose a tax upon the income received from certain forms of intangible property and from trades and professions.
 [Boston, 1916] 37 p. 25cm.
 17-27082 **HJ4655.M36 1916**
 Also in General acts passed by the General court of Massachusetts, 1916. Boston, 1916, p. 249-274.
 For amendments, interpretation of act, etc. see General acts of Massachusetts, 1917, p. 444-445; 1918, p. 6-7, 20-21, 23, 97, 119, 175, 219, 256-261; 1919, p. 33, 37-38, 90-91, 105-106, 233-235, 296-298, 371-373; 1920, p. 56, 298-299, 313, 315.

354 **Bond, Henry H.** Administration of the new Massachusetts income tax.
National tax association. Bulletin, Nov. 1916, v. 2: 46. **HJ2240.N313,v.2**

355 — Massachusetts' first year of the state income tax.
 (In National tax association. Proceedings, 1917. New Haven, Conn., 1918. p. 92-101.) **HF2240.N3 1917**

356 **Bullock, Charles J.** The Massachusetts income tax.
National tax association. Bulletin, June, 1916, v. 1: 125-128. **HJ2240.N313,v.1**

357 — Operation of the Massachusetts income tax.
Quarterly journal of economics, May, 1918, v. 32: 525-532. **HB1.Q3,v.32**

358 — Taxation of property and income in Massachusetts.
Quarterly journal of economics, Nov. 1916, v. 31: 1-61. **HB1.Q3,v.31**

21232°-21—4

359 **Lewis, Daniel Bell.** Income tax guide for individuals; the Federal income tax law as amended September 8, 1916, the Massachusetts income tax law of 1916.

Boston, Mass., D. B. Lewis & company [c1916] 50 p. forms. 22cm.

17-1512

HJ4652.L5

360 **Massachusetts. Special commission on taxation.** Report of the Special commission on taxation appointed under chapter 134, Resolves of 1915. January, 1916.

Boston, Wright & Potter printing co., state printers, 1916. 4 p. l. [7]-126 p. 23cm.

Nathan A. Tufts, chairman.

"Dissenting reports": p. 71-87.

Appended are drafts of bills on the income tax, etc., etc.

16-27149

HJ2413.A7 1916

361 — **Tax commissioner's dept.** Bulletin. [Boston?] 1916-1920. 9 nos. 22 $\frac{1}{2}$ cm.

No. 1. Requirements of the Massachusetts income tax law. 39 p.

No. 2. Approved valuation of stocks as of Jan. 1, 1916. To be used in the preparation of Mass. income tax returns. 1917. 54 p.

No. 3. Principal requirements of the Mass. income tax law for bankers and brokers. 23 p.

No. 4. Approved valuation of bonds as of Jan. 1, 1916. To be used in the preparation of Mass. income tax returns. 1917. 60 p.

No. 5 (revised). Massachusetts income tax. Rules and regulations of the tax commissioner. Jan. 1918. 146 p.

No. 6 (revised). List of partnerships, associations and trusts having transferable shares . . . 12 p.

No. 7. Operation of the Massachusetts income tax for the first year, 1917. 33 p.

No. 8. Decisions of the Supreme judicial court of Massachusetts relating to the Massachusetts income tax law. 36 p.

No. 9. Income tax laws applying to individuals, partnerships and fiduciaries. General acts of 1916, chapter 269 and all acts amendatory thereof and in addition thereto to Dec. 31, 1919. 85 p.

17-27084

HJ11.M453

362 **National Shawmut bank, Boston.** Massachusetts income tax law.

Boston, Trust department, National Shawmut bank, 1916. 39 p. 23cm.

16-13877

HJ4655.M38N3

363 **North, Frank A.** The income tax under United States and Massachusetts law.

Boston, Johnson & North [c1917] 139, xvi p. 19cm.

17-3488

HJ4652.N6

364 **Perry, Joseph E.** An explanation of the Massachusetts income tax law.

Cambridge, Issued by the Charles River trust company [c1917] 25 p. 23 x 10cm.

17-6555

HJ4655.M4P4

365 — Practical working of the Massachusetts income tax. [Boston, The Merchants national bank] c1917. 23, [1] p. 19cm.

17-4216

HJ4655.M38P4

366 **Smith, Walter McCabe.** The Massachusetts income tax, its requirements and workings.

Boston, The author, 1917. 23 p. 19cm.

17-4217

HJ4655.M38S6

367 **Whiteside, Alexander.** Massachusetts income tax. *Massachusetts law quarterly, Aug. 1916, v. 1: 291-301.*

368 **Mississippi.** *Laws, statutes, etc.* The annotated Mississippi code, showing the general statutes in force August 1, 1917.

Indianapolis, The Bobbs-Merrill company [c1917] 2 v. 26cm.

Income tax: v. 2, p. 2261-2263.

17-31930 Rev.

369 **Missouri.** *Laws, statutes, etc.* Laws of Missouri passed at the session of the forty-ninth General assembly . . . 1917.

Jefferson City, [1917] 591, xxi p.

Taxation and revenue: Incomes: p. 524-538.

370 — — — Laws of Missouri passed at the session of the fiftieth General assembly . . . 1919.

[Jefferson City, 1919] 783, xxx p.

Tax and revenue: Incomes: p. 718-722.

371 — — — Income tax law . . . Comp. by Geo. E. Hackmann.

[Jefferson City, 1919] 53 p. 23cm.

20-22740

HJ4655.M83 1919

372 — — — *State tax commission, 1917-1918.* Biennial report.

Jefferson City [1919?] 261 p. 23 $\frac{1}{2}$ cm.

Income tax law: p. 171-190. Includes also an account of the workings of the Massachusetts law.

19-27169

HJ11.M875

373 **New Mexico.** *Laws, statutes, etc.* Laws of the state of New Mexico passed by the fourth regular session of the Legislature of the state of New Mexico.

Albuquerque, N. M., Albright & Anderson, 1919. 413 p.

An act to provide for taxation of incomes, prescribing penalties and enforcement of delinquent income tax assessments: p. 267-270.

374 **New York (State) Laws, statutes, etc.** Supplement, 1919, to annotated consolidated laws of the state of New York. 2d ed.
New York, Banks law publ. co. [etc.], 1919. 751 p.
 Taxes upon and with respect to personal incomes: p. 605-623.

375 **Davenport, F. M.** More about the new income tax in New York.
Outlook, June 11, 1919, v. 122: 254-255. AP2.08,v.122

376 [Brooklyn daily eagle] Income tax primer prepared for the information and assistance of taxpayers; 1919 federal and New York state taxes.
[Brooklyn, Brooklyn daily eagle] 1919. 72 p. illus. (forms) 29cm. (The Eagle library. vol. xxxiv, no. 7, serial no. 209) 20-2673 HJ4652.B75

377 **Corporation trust company.** New York income tax service.
New York, The corporation trust company, 1920. 2 pts.

378 **Equitable trust company of New York.** New York state Corporation franchise tax law (corporation income tax) complete text of the New York state Corporation franchise tax law as amended 1919, containing all amendments. Approved by the governor May 14, 1919.
New York [etc.] The Equitable trust company of New York [1919] 2 p. l., 29, [1] p. 23cm. 19-18724 HD2753.U7N654

379 — New York state income tax, individuals; complete text of the law relating to individuals, as passed by both branches of the state Legislature on April 19, 1919. Approved by the governor on May 14, 1919.
New York [etc.] The Equitable trust company of New York [1919] 2 p. l., 40 p. 23cm. 19-18722 HJ4655.N48E7

380 **Guaranty trust company of New York.** New York state franchise tax on business corporations, chapter 726, laws of New York 1917, approved June 4, 1917 as amended by chapter 271, laws 1918, chapter 276, laws 1918, chapter 292, laws 1918, chapter 417, laws 1918, chapter 138, laws 1919, chapter 628, laws 1919, chapter 113, laws 1920, chapter 640, laws 1920.
[New York] Guaranty trust company of New York [c1920] 45 p. 18cm. 20-12825 HD2753.U7N655 1920

381 **Guaranty trust company of New York.** Tax on personal incomes, state of New York, chapter 627, laws of New York 1919, approved May 14, 1919.

[New York] *Guaranty trust company of New York [c1919]* 43, [2] p. 18cm. 19-9021 HJ4655.N48G8

382 **Harris, Forbes & co., New York.** New York state personal income tax law; summary and text of law; list of securities with values as of January 1, 1919; 1919 law.
New York, Harris, Forbes & company [1920] 102 p. 20cm. 20-3335 HJ4655.N48H3 1919

383 **Irving national bank, New York.** New York state income tax; practical questions and answers.
New York, Irving national bank, 1920. 59 p. (Pamphlets, v. 6, no. 2, Feb. 1920.) HJ4655.N517 HC106.2.I6,v.6,no.2

384 **New York (State) Comptroller's office.** Bulletin. The A. B. C. of the personal income tax law by Eugene M. Travis, state comptroller. June, 1919. No. 1.
Albany, J. B. Lyon co., 1919. 48 p. 23cm. 19-27256 HJ4655.N48A4

385 — Deducting and withholding at source. Rules and regulations of the state comptroller, in relation to taxes imposed upon and with respect to incomes by chapter 627 of the laws of 1919.
[Albany] 1919. 8 p. 23cm. 20-5011 HJ4655.N48A3 1919a

386 — Information at source. Rules and regulations of the state comptroller, in relation to taxes imposed upon and with respect to incomes by chapter 627 of the laws of 1919 . . . July 5, 1919.
[Albany, 1919] 6 p. 23cm. 19-16991 HJ4655.N48A3 1919

387 — State finances.
Albany, N. Y. [1917-1919]. 3 v. 23cm. monthly.
 Contains information on the Income tax. See especially Income tax number, June, 1919, v. 3, no. 6, 24 p.; New York's new income tax law, by Eugene M. Travis, Aug. 1919, v. 3, no. 8, p. 2-8; The new state income tax, by Eugene M. Travis, Nov. 1919, v. 3, no. 11, p. 2-4.
 17-27223 HJ11.N735

388 **New York (State) Comptroller's office.** Suggestions of State comptroller Eugene M. Travis in relation to taxation. Submitted before the Joint committee of the Senate and the Assembly, appointed to study the subject. Albany, N. Y., February 12, 1919.

Albany, J. B. Lyon company, printers, 1919. 21 p. 22 $\frac{1}{2}$ cm.
The individual income tax: p. 5-10.
20-8936

HJ2424.A7 1919

389 — **Legislature. Joint committee on taxation.** Report.

Transmitted to the Legislature February 14, 1916.

Albany, J. B. Lyon company, printers, 1916. vi, 295 p. incl. tables. 22 $\frac{1}{2}$ cm. [Legislature, 1916. Senate doc. 26] Ogden L. Mills, chairman.

Another issue, 1916, includes also the "Minority report."
The income tax: p. 184-206.

Draft of law for income tax: p. 213-234.

17-25672

HJ2424.A7 1916a

390 — **Tax commission.** Annual report. 1919.

Albany, 1920. 79 p. tables, col. diagrs. 23cm.
16-27403

HJ11.N764

391 **New York's income tax law.**

Constitutional review, Oct. 1919, v. 3: 245-248.

392 **Powell, Henry M.** Does the New York income tax violate the federal constitution?

(In National tax association. Proceedings, 1919. Albany, 1920. p. 398-400.)

HJ2240.N3 1919

393 — Should excess profits tax be deducted in computing the New York franchise tax on mercantile and manufacturing corporations?

National tax association. Bulletin, Dec. 1918, v. 4: 66-72.

HJ2240.N313,v.4

394 — The taxation of corporations and personal income in New York. Rev. ed.

New York, Clark Boardman co., ltd., 1919. vi, 400 p. 24cm.
HD2753.U7N743

— Supplement to Taxation of corporations and personal income in New York, containing a commentary on all important matters affecting the taxation of persons and of corporations since July 1, 1919, including the new rules and regulations of the state comptroller governing the administration of the new personal income tax law with a full explanation thereof.

New York, Clark Boardman co., ltd., 1920. 3 p. l., 401-681 p. 23cm.
19-12558 Rev.

HD2753.U7N743 Suppl.

395 **Powell, Henry M., and Joseph J. Silver.** New York franchise tax on manufacturing and mercantile corporations (state income tax).

New York, William Boyd press, 1918. xi, 152 p. fold. form. 24cm.
18-14094

HD2753.U7N74

396 **Rothman, Moses H.** A synopsis of the New York state income tax law.

New York, M. H. Rothman & co. [c1919] 12 p. 10x 23cm.
19-16053

HJ5807.N5R6

397 **Seligman, Edwin R. A.** New York income tax.

Political science quarterly, Dec. 1919, v. 34: 521-545.

H1.P8,v.34

398 — The next step in tax reform.

(In National tax association. Proceedings, 1915. Ithaca, N. Y., 1915. p. 126-145.)

Income tax: New York: p. 135-145. HF2240.N3 1915
Also published separately. HJ2385.S46

399 — Our fiscal difficulties and the way out.

(In New York (State) Tax dept. Eight conference on taxation . . . Jan. 22-24, 1919. Albany, 1919. p. 13-22. New York state tax bulletin, v. 4, no. 4.)

Appendix: Estimate of the yield of a personal income tax in New York state and New York city: p. 23-56.

HJ11.N767 1919

400 — The taxation of nonresidents in the New York income tax.

National tax association. Bulletin, Nov. 1919, v. 5: 40-50.

HJ2240.N313,v.5

401 **Standard statistics company, inc., New York.** Non-taxable 1919 dividends under the New York state income tax law.

New York [1920] 20 p. 21cm.
20-7874

HJ5907.N5S7

402 — Securities prices as of December 31, 1918 compiled for and under the supervision of the comptroller of the state of New York for use in determining the valuation of securities under the state income tax law.

New York [c1920] 1 p. l., 5-288 p. 20cm.
20-5798

HG4915.S7

403 **Tanzer, Laurence A.** The need of a state income tax.

(In New York (State) Tax dept. Eight conference on taxation . . . Jan. 22-24, 1919. Albany, 1919. p. 109-122. New York State tax bulletin, v. 4, no. 4.)

Discussion: p. 122-141.

HJ11.N767 1919

404 **Tanzer, Laurence A.** State income taxation, with special reference to the New York income tax law.
(In National tax association. Proceedings, 1919. New York, 1920. p. 386-397.) **HJ2240.N3 1919**

405 **Tax** law of the state of New York being l. 1909, chap. 62, entitled "An act in relation to taxation, constituting chapter sixty of the Consolidated laws" with all amendments to the end of the legislative session of 1919, ed. by John T. Fitzpatrick . . . completely indexed. 1919 complete ed.

New York, Baker, Voorhis & company; Albany, N. Y., M. Bender & company, incorporated, 1919. 2 p. l. [3]-314 p. 23cm.

Taxes upon and with respect to personal incomes: p. 242-267.
19-12060 **HJ3324.A3 1919**

406 **Travis, Eugene M.** Federal income-tax law and regulations versus New York state law and regulations.
Journal of accountancy, Feb. 1920, v. 29: 81-90.

HF5601.J7,v.29

407 —— Fiduciaries under the New York state income tax laws.
Trust companies, Dec. 1919, v. 29: 587-590. **HG4341.T8,v.29**

408 —— How New York state income tax law affects the trade.
Metal worker, Jan. 16, 1920, v. 93: 86-87. **TS200.M4,v.93**

409 —— How the New York state income tax will work.
Magazine of Wall street, Jan. 24, 1920, v. 25: 354. **HG4501.M3,v.25**

410 —— New York state income tax.
Metal worker, Jan. 23, 1920, v. 93: 117-118. **TS200.M3,v.93**

411 —— State comptroller on workings of New York state income tax.
Commercial and financial chronicle, Jan. 3, 17, 1920, v. 110 (Sec. 1): 47-48, 215-218. **HG1.C7,v.110**

412 **U. S. Supreme court.** Text of Supreme court decision holding New York income tax law invalid as to non-residents.
Commercial and financial chronicle, Mar. 6, 13, 1920, v. 110: 936; 1048-1049. **HG1.C7,v.110**

413 **Zoller, J. F.** New York state income tax.
(In National tax association. *Bulletin, Apr. 1916, v. 1: 59-61.* **HJ2240.N318,v.1**

414 **Zoller, J. F.** Taxable net income under the New York law.
(In National tax association. *Bulletin, Jan. 1919, v. 4: 97-100.* **HJ2240.N318,v.4**

415 —— Taxation of machinery and fixtures.
(In National tax association. *Proceedings, 1917. New Haven, Conn., 1918. p. 218-247.* New York income tax law: p. 244-247. **HJ2240.N3 1917**

416 **North Carolina.** *Laws, statutes, etc.* Revisal of 1908 of North Carolina; being the public and general statutes of the state, prepared by authority of chapter 522 of the public law, of 1907, and annotated with decisions of Supreme courts by George P. Pell.
Charleston, S. C., Walker, Evans & Cogswell co., 1908. 2 v. 23 $\frac{1}{2}$ cm.
Incomes: v. 2, p. 5124-5131.
For amendments see Public laws and resolutions of the state of North Carolina passed by the General assembly at its session of 1917. Raleigh, 1917. p. 399-400.
9-21588 Rev.

417 **Maxwell, A. J.** Taxation of incomes in North Carolina.
(In National tax association. *Bulletin, Mar. 1919, v. 4: 119-124.* **HJ2240.N318,v.4**

418 **North Dakota.** *Laws, statutes, etc.* Laws passed at sixteenth session of the legislative assembly of the state of North Dakota . . . 1919.
[*Bismarck, Bismarck tribune, 1919.*] 544 p. 23 $\frac{1}{2}$ cm.
Income tax: p. 428-450.
7-31546

419 —— **Tax commission.** 1918 recommendations and chapter 1, Work of the North Dakota Tax commission to the governor and members of the legislature.
[*Bismarck] Bismarck tribune co., state printers, 1918.* 16 p. incl. tables. 22 $\frac{1}{2}$ cm.
Recommends an income tax, p. 6.
19-27051 **HJ11.N955 1918**

420 **Oklahoma.** *Laws, statutes, etc.* Supplement to the Revised laws of Oklahoma of 1910, . . . By Clinton Orrin Bunn.
Ardmore, Okla., Bunn publishing company, 1918. 3 p. l., xlii, 1289 p. 26cm.
Taxation of incomes: p. 1018-1021.
13-12889 Revised 2

421 **Russell, Campbell.** Taxation in Oklahoma.
(In National tax association. *Proceedings, 1917. New Haven, Conn., 1918. p. 50-55.*)
Deals principally with the income tax.
HJ2240.N3 1917

422 **Tennessee.** *Laws, statutes, etc.* Thompson's Shannon's code of Tennessee, 1918.
Louisville, Ky., The Baldwin law book company, incorporated, 1918. 2 p. l., iii-xlii, 3109 p.
 Incomes: p. 333.
 18-11062

423 **Virginia.** *Laws, statutes, etc.* Code of Virginia, with the Declaration of independence, the Constitution of the United States, the constitution of Virginia . . . annotated . . .
Richmond, D. Bottom, superintendent of public printing, 1919. 2 v. 25cm.
 Income tax: v. 2, p. 3083-3087.
 For amendments see Acts and joint resolutions of the General assembly . . . 1918, p. 393; 1919, p. 68.
 20-10142

424 ——— Virginia tax laws, 1919, with sections of the code and acts of Assembly in relation to the duties of the commissioners of the revenue and treasurers of the several counties and cities. Comp. and issued by the auditor of public accounts, December, 1919.
Richmond, D. Bottom, superintendent of public printing, 1919. xl, 234 p. 23cm.
 Contains section on Income tax.
 20-27096 **HJ3352.A3 1919**

425 **Burroughs, A. H.** Virginia income tax law as applied to corporations engaged in interstate or foreign commerce—its constitutionality.
Virginia law register, Oct. 1917, n. s., v. 3: 401-415.

426 **Wisconsin.** *Laws, statutes, etc.* The Wisconsin income tax law, with explanatory notes. 4th ed. Issued by Wisconsin Tax commission . . . 1919.
Madison, Wis., Democrat printing company, state printer [1919] 82 p. 23cm.
 20-3241 **HJ4655.W56 1919**
 Also in Wisconsin statutes, 1919, v. 1, Madison, Wis., 1919. p. 912-921.

427 **Adams, Thomas S.** The constitutionality of Wisconsin income tax affirmed.
American economic review, Mar. 1912, v. 2: 194-196. **HB1.E26,v.2**

428 ——— The income tax as a substitute for the property tax in certain forms of personality in the state of Wisconsin.
(In National tax association. Proceedings, 1910. Columbus, Ohio. p. 87-110.) **HJ2240.N3 1910**

429 **Adams, Thomas S.** Significance of the Wisconsin income tax.
Political science quarterly, Dec. 1913, v. 28: 569-585. **H1.P8,v.28**

430 ——— Wisconsin income tax.
American economic review, Dec. 1911, v. 1: 906-909. **HB1.A5,4th ser.,v.1**

431 **Haugen, Nils P.** The Wisconsin income tax.
(In National tax association. Proceedings, 1912. Madison, Wis., 1913. p. 321-333.) Discussion: 334-341. **HJ2240.N3 1912**

432 **Kennan, Kossuth Kent.** The Wisconsin income tax.
Quarterly journal of economics, Nov. 1911, v. 26: 169-178. **HB1.Q3,v.26**

433 ——— Wisconsin income tax.
American academy of political and social science. Annals, Mar. 1915, v. 58: 65-76. **H1.A4,v.58**

434 ——— Wisconsin income tax law.
(In National tax association. Proceedings, 1911. Columbus, Ohio, 1912. p. 103-113.) **HJ2240.N3 1911**

435 ——— The Wisconsin income tax law.
Case and comment, Dec. 1912, v. 19: 441-447.

436 **Lyons, T. E.** Distribution of income taxes to localities; a vagary of the Wisconsin income tax law.
National tax association. Bulletin, Dec. 1919, v. 5: 73-75. **HJ2240.N313,v.5**

437 ——— Wisconsin income tax.
American academy of political and social science. Annals, Mar. 1915, v. 58: 77-86. **H1.A4,v.58**

438 **Stamp, J. C.** The [income] tax experiment in Wisconsin.
Economic journal, Mar. 1913, v. 23: 142-146. **HB1.E3,v.23**

439 Wisconsin income tax; results of the assessments of 1912, 1913, 1914, 1915, and 1916.
National tax association. Bulletin, Mar. 1917, v. 2: 158-164. **HJ2240.N313,v.2**

440 ——— *Tax commission. Biennial report.*
Madison, Wis., 1910-1918. 5 v. tables. 23cm.
 1910: Chap. II. The income tax: p. 19-27; 1912: Chap. III. The income tax: p. 24-44; Chap. IV. Proposed amendments to the income tax law: p. 45-56; 1914: The income tax: p. 90-140; 1916: Income tax: p. 41-53; Results of the income assessments of 1913, 1914, 1915, and 1916: p. 54-73; 1918: The income tax: p. 5-12.
 7-21690 **HJ11.W65**

441 **Wisconsin.** *Tax commission.* Report . . . on the revenues and expenditures incident to the income tax. 10 p.
(In Wisconsin. Senate. Journal of proceedings, 51st session, 1913. Madison, 1913. App. III.) **J87.W6** 1913b

442 **Hawaii (Ter.) Laws, statutes, etc.** Revised laws of Hawaii, 1915. Comprising the statutes of the territory, revised and annotated.

Honolulu, T. H., Honolulu star-bulletin, ltd., 1915. 2 p. l., [3]—1835 p. 26^{cm}.
Income tax: p. 556-563.
For amendments see Laws of the Territory of Hawaii, 1915, p. 189-190; 1917, p. 112, 125, 302-303; 1919, p. 27-28, 279-281.
15-16256 Rev.

443 **Philippine Islands. Laws, statutes, etc.** An act establishing the income tax, making the provisions relating to said tax . . . Approved Mar. 7, 1919.
(In Philippine Islands. Official gazette, July 30, 1919, v. 17, p. 1121-1131.) **J8.A4,v.17**

FOREIGN COUNTRIES

FRANCE

444 **Almond, E.** L'avant-projet d'impôt sur le revenu [texte]
Réforme économique, June 14, 1912, 21. année: 754-758.
HB3.R3,21.année

445 — Le nouveau projet d'impôt sur le revenu exposé par son auteur.
Économiste français, May 25, 1912, 40. année, v. 1: 802-803.
HB3.E3,40.année,v.1

446 **Amieux, Alphonse.** La loi du 31 juillet 1917 sur l'établissement d'un impôt sur diverses catégories de revenus.
Lyon, A. Rey, 1917. 114 p. 19^{cm}.
"Table des principales lois citées": p. 114.
19-452
HJ4716.A4

447 **Battut, Amédée.** L'impôt sur les traitements, salaires, pensions et rentes viagères; commentaire théorique et pratique de la loi du 31 juillet 1917 (articles 23 à 29).
Paris, L. Tenin [pref. 1918] 3 p. l., [3]-86 p., 1 l. 25¹/₂^{cm}.
20-301
HJ4717.A6B3

448 **Bocquet, L.** Memento de l'impôt général sur le revenu (lois du 15 juill. 1914, du 30 déc. 1916 et du 23 fév. 1917)
Paris, Librairie de la Société du recueil Sirey, 1917. 99, [1] p.
18¹/₂^{cm}.
17-23457
HJ4716.B6

449 **Bougault, Paul.** Manuel pratique des nouveaux impôts (loi du 31 juillet 1917) Taxation des bénéfices industriels, agricoles, déclarations et forfait, traitements, salaires, revenus des professions, déclaration des employeurs, intérêts des créances, etc., dégrèvements, barème des sommes à payer. En annexe l'impôt foncier et la loi du 29 mars 1914, contentieux des réclamations.
Grenoble, J. Rey [1917] 263 p. 25^{cm}.
18-7113
HJ3478 1917b

450 **Chronique du mouvement législatif.**
Revue de science et de législation financières, July-Sept. 1912, v. 10: 542-563.
HJ103.R7,v.10
CONTENTS:—I. L'avant-projet d'impôt sur la revenu (Sénat).—
II. La proposition d'impôt sur la plus-value sociale.

451 Cohen, Edouard. Une œuvre utile et nécessaire. Apropos du livre de M. Just Haristoy sur l'impôt sur le revenu. *Revue internationale du commerce, de l'industrie et de la banque*, Mar. 31, 1910, 12. année: 189-196. HF15.R4,12.année

452 Combat, F. J., ed. L'application de l'impôt sur le revenu; memento du contribuable, taxe sur les non-mobilisés; textes officiels avec résumé historique, commentaire, barèmes des taxes, modèle de déclaration. 2. édition. Paris [etc.] Berger-Levrault, 1917. 96 p. 17^{cm}. (Législation de guerre . . . 1916-1917. [13]) 17-24194 HJ4716.C6

453 —— Les impôts cédulaires et l'impôt global sur les revenus. Memento du contribuable, résumé historique, impôts à l'étranger, textes officiels et commentaires, barèmes divers. Paris, Nancy, Berger-Levrault [1918] 2 p. l., [9]-300 p. 18^{1/2}cm. (Bibliothèque des sciences économiques . . .) HJ4716.C64

—— L'impôt global sur les revenus . . . Supplément. Paris [etc.] Berger-Levrault, 1918. 11 p. 18^{1/2}cm. (Bibliothèque des sciences économiques . . .) 19-13122-3 HJ4716.C4 Suppl.

454 La Commission sénatoriale et l'impôt sur le revenu. *L'Économiste français*, May 4, 1912, 40. année, v. 1: 671-672. Detailed analysis of the proposal of M. Aimond. HB3.E3,40.année,v.1

455 Delahaye-Bougére, Dominique Julien. La contribution extraordinaire sur les bénéfices de guerre. Paris, G. Roustan; [etc., etc.] 1917-18. 3 v. 24^{1/2}cm. 18-21975 HJ4717.A6D4

457 Delambre, Paul. L'impôt sur le revenu. *Revue internationale du commerce, de l'industrie et de la banque*, Mar. 31, 1907, 9. année: 185-220. HF15.R4,9.année

458 Domergue, Jules. L'Impôt sur le revenu. *Réforme économique*, Nov. 14, 1913, v. 22: 1285-1287. HB3.R3,v.22

459 —— La vérité sur le nouveau projet d'impôt sur le revenu. *Réforme économique*, May 17, 1912, v. 21: 613-618. HB3.R3,v.21

460 Faits économiques, statistiques et financiers. L'impôt général sur le revenu. *Journal des économistes*, Jan. 15, 1916, 6^e ser. v. 49: 117-121. HB3.J8,6^e ser.v.49

461 Falck, Étienne. L'impôt général sur le revenu. *Correspondant*, Mar. 10, 1916, v. 262: 912-926. AP20.C8 v.262

462 —— L'impôt général sur le revenu: déclaration et taxation: les éléments certains. *Journal des économistes*, June, 1916, 6 sér. t. 50: 403-414. HB3.J8,6.sér.t.50

463 Fernald, Charles B. French income taxes. *American bar association. Journal*, Oct. 1917, v. 3: 700-702.

464 France. Assemblée nationale, 1871- Sénat. Rapport fait au nom de la commission chargée d'examiner le projet de loi adopté . . . portant . . . établissement d'un impôt général . . . et d'un impôt . . . sur l'ensemble du revenu. Annexe no. 438. Nov. 27, 1913. (In France. Journal officiel. Sénat. Doc. parl. Sess. extr. 1913. p. 27-76.) J7.F2E 1913

465 —— Rapport . . . portant suppression des contributions directes et établissement d'un impôt général sur les revenus et d'un impôt complémentaire sur l'ensemble du revenu. Annexe no. 89. Mar. 5, 1914. (In France. Journal officiel. Sénat. Doc. parl. Sess. ord. 1914. p. 104-108.) J7.F2E 1914

466 —— Chambre des députés. Commission annuelle du budget. Rapport fait au nom de la Commission du budget chargée d'examiner le projet de loi portant établissement d'un impôt national sur le revenu, par M. Noulens, député. [Paris, Martinet, imprimeur de la Chambre des députés, 1913] 19 p. 26^{1/2}cm. (Chambre des députés. 10. législ. sess. de 1913, no. 3020; annexe au procès-verbal . . . 21 juillet 1913) "Projet de loi": p. 13-19. 15-2338 HJ4716.A2 1913

467 —— Rapport fait au nom de la Commission du budget chargée d'examiner le projet de loi . . . concernant: 1^o. L'établissement d'une contribution extraordinaire sur les bénéfices exceptionnels ou supplémentaires réalisés pendant la guerre.—2^o. Certaines mesures fiscales relatives à la législation des patentes, par M. Raoul Péret, député. [Paris, Martinet, imprimeur de la Chambre des députés, 1916] 53 p. 26^{1/2}cm. (Chambre des députés. 11. législ. sess. de 1916, no. 2228; annexe au procès-verbal . . . 22 juin 1916) 17-30627 HJ4717.A6A5 1916a

468 France. *Assemblée nationale, 1871- Chambre des députés. Commission de la législation fiscale.* Avis présenté au nom de la Commission de la législation fiscale, sur les articles 12, 19, 21 et 22 du projet de loi . . . portant fixation du budget général des dépenses et des recettes de l'exercice 1914, relatifs à l'impôt sur le revenu, par M. André Renard, député.
 [Paris, Martinet, imprimeur de la Chambre des députés, 1914] 8 p. 26 $\frac{1}{2}$ cm. (Chambre des députés. 11. législ., sess. de 1914, no. 326; annexe au procès-verbal . . . 10 juillet 1914)
 15-27805 HJ4716.A2 1914

469 ————— Avis présenté au nom de la Commission de la législation fiscale sur le projet de loi . . . concernant: 1^o. L'établissement d'une contribution extraordinaire sur les bénéfices exceptionnels ou supplémentaires réalisés pendant la guerre.—2^o. Certaines mesures fiscales relatives à la législation des patentés, par M. Edouard Andrieu (Tarn), député.
 [Paris, Martinet, imprimeur de la Chambre des députés, 1916] 7 p. 26 $\frac{1}{2}$ cm. (Chambre des députés. 11. législ., sess. de 1916, no. 2250; annexe au procès-verbal . . . 24 juin 1916)
 17-30629 HJ4717.A6A5 1916b

470 ————— Rapport fait au nom de la Commission de la législation fiscale, chargée d'examiner le projet de loi, adopté par le Sénat, concernant la contribution foncière des propriétés bâties et non bâties, et l'impôt sur le revenu des valeurs mobilières françaises et étrangères, par M. Jacques Louis Dumesnil, député.
 [Paris, Martinet, imprimeur de la Chambre des députés, 1914] 30 p. 26 $\frac{1}{2}$ cm. (Chambre des députés. 10. législ., sess. de 1914, no. 3774; annexe au procès-verbal . . . 25 mars 1914)
 14-22769 HJ4346.A2 1914

471 ————— Rapport fait au nom de la Commission de la législation fiscale, chargée d'examiner les projets de loi portant suppression des contributions personnelle-mobilière, des portes et fenêtres et des patentés, et tendant à l'établissement d'un impôt sur les revenus, par M. Jacques Louis Dumesnil, député.
 Paris, Impr. de la Chambre des députés, Martinet, 1917. 220, cxl p. 26cm. (Chambre des députés. 11. législ., sess. de 1917, no. 3044; annexe au procès-verbal . . . 22 février 1917)
 18-9182 HJ2659.A4 1917

472 France. *Commission supérieure sur les bénéfices de guerre.* Recueil de décisions de la Commission supérieure.
 Paris, Imprimerie nationale, 1917- 27-29cm.
 ————— Décisions de la Commission supérieure. Table par ordre alphabétique des matières. Décisions n° 1 à-
 Paris, Imprimerie nationale, 1918- 23cm.
 19-16584-5 HJ4717.A6A3

473 ————— *Laws, statutes, etc., 1913- (Poincaré)* Lest impôts nouveaux; impôt sur le revenu, contribution sur les bénéfices de guerre, taxes nouvelles; textes sans commentaires.
 Paris, Librairie Dalloz, 1917. 3 p. l., [9]-132 p. 17 $\frac{1}{2}$ cm.
 17-23820 HJ3476 1917

474 ————— Projet de loi portant établissement d'un impôt national sur le revenu . . . présenté par M. Charles Dumont, ministre des finances.
 [Paris, Martinet, imprimeur de la Chambre des députés, 1913] 11 p. 26 $\frac{1}{2}$ cm. (Chambre des députés. 10. législ., sess. de 1913, no. 2769; annexe au procès-verbal . . . 27 mai 1913)
 15-13653 HJ4716.A2 1913 a

475 ————— Proposition de loi ayant pour objet d'établir une taxe spéciale et unique sur les bénéfices nets réalisés sur les fournitures de guerre . . . présentée par M. André Renard, député.
 [Paris, Martinet, imprimeur de la Chambre des députés, 1915] 13 p. 27cm. (Chambre des députés. 11. législ., sess. de 1915, no. 1335; annexe au procès-verbal . . . 7 octobre 1915)
 17-13004 HJ4717.A6A5 1915

476 ————— Proposition de loi ayant pour objet d'établir une taxe spéciale sur les bénéfices industriels et commerciaux extraordinaires du temps de guerre . . . présentée par M. Landry, député.
 [Paris, Martinet, imprimeur de la Chambre des députés, 1915] 5 p. 26 $\frac{1}{2}$ cm. (Chambre des députés. 11. législ., sess. de 1915, no. 1595; annexe au procès-verbal . . . 17 décembre 1915)
 17-13010 HJ4717.A6A5 1915 c

477 Frédault, Félix. *L'application de l'impôt sur le revenu.* (Quelques difficultés.)
 Journal des économistes, Mar. 15, 1916, v. 49: 388-391.
 HJ3.J8 v.49

478 French income tax and excess profits taxes.

U. S. Bureau of foreign and domestic commerce. Commerce reports, June 2, 1917, no. 128, p. 833.
HC1.R198,1917,no.128

479 Girault, Arthur. L'impôt sur le revenu et la déclaration.
Journal des économistes, Apr. 1916, 6 sér. t. 50: 53-62.

HB3.J8,6 sér.t.50

480 Granval, Édouard. Guide pratique de l'assujetti à la contribution extraordinaire sur les bénéfices de guerre, comprenant le décret du 22 décembre 1917, et les commentaires basés sur les réponses de M. le ministre des finances aux questions qui lui ont été posées et sur les décisions de la Commission supérieure. [2. éd.]

Alger, Imprimerie moderne, J. Homar, 1918. 41 p. 18cm.
19-810 HJ4798.A6G7 1918

481 Guyot, Yves. Les nouveaux impôts.

Journal des économistes, May, 1920, 6. sér. t. 66: 145-166.
Le rendement de l'impôt personnel et global sur le revenu: p. 147-157; L'impôt sur les bénéfices de guerre et la supertaxe: p. 159-162.
HB3.J8,6.sér.t.66

482 Haristoy, Just. Chronique du mouvement législatif: l'impôt sur le revenu.

Revue de science et de législation financières, Apr.-May-June, 1914, v. 12: 301-366.
HJ108.R7,v.12

483 — L'impôt sur le revenu; commentaire de la loi de finances du 15 juillet 1914 et du règlement d'administration publique du 15 janvier 1916, suivi de l'instruction du Ministère des finances du 5 avril 1916. 2. éd. rev. et augm.

Paris, M. Giard & E. Brière, 1916. 2 p. l., 176 p. 25cm.
"Annexes [lois, décrets, règlement et instruction concernant l'impôt sur le revenu]": p.132-173.
16-13758 HJ4716.H3 1916

484 Henry, Paul. Essai d'une évaluation des revenus en France.
Annales des sciences politiques, May 15, 1908, v. 28: 369-383.

H3.A6,v.28

485 Houpin, Charles and Édouard Maguéro. La contribution sur les bénéfices de guerre; commentaire théorique et pratique de la loi du 1^{er} juillet 1916. 3. éd., rev. et considérablement augm.

Paris, Librairie de la Société du recueil Sirey, 1917. 4 p. l., 275, cliii p. 21 $\frac{1}{2}$ cm.
17-23459 HJ4717.A6H8

LIST OF RECENT REFERENCES ON THE INCOME TAX 67

486 Impôt sur le revenu.

Journal des économistes, Feb. 1916. 6. sér. t. 49: 277-286.
HB3.J8,6.sér.t.49

487 L'impôt sur le revenu et les budgets communaux.

Réforme économique, Apr. 19, 1912, 21. année: 491-492.
HB3.R3,21.année

488 Jay, Paul. Impôts nouveaux. Impôts modifiés ou supprimés.
Paris, L'auteur, 1917. 192, [7] p. 22cm.

"Bibliographie" p. [197]
18-7402 HJ3478 1917j

489 Lagaillarde, Jean M. F. L'impôt sur les bénéfices de guerre extraordinaire.

Toulouse, E. B. Soubiron, 1916. 2 p. l. [vii]-xvi, 98 p. 21cm.
20-322 HJ4717.A6L3

490 Lecouturier, Émile. La taxation des bénéfices de guerre.
Paris, Édition du journal l'Information [1916] 3 p. l., 86 p.

21cm.
17-23458 HJ4717.A6L4

491 — L'impôt sur le revenu. 4. éd.

Paris, Marchal et Godde, 1916. xvii, 295 p. 17 $\frac{1}{2}$ cm.
"Addendum: Instruction impôt général . . . sur le revenu": 24 p.
inserted between p. 292 and [293]
18-18672 HJ4716.L4 1916

492 — La transformation de l'impôt sur le revenu. (4. éd.)
Paris, Édition du journal l'Information [1917] 4 p. l., [1]-88 p. 21cm.

17-23460 HJ4716.L4

493 Lecouturier, Henry. Bénéfices de guerre. Décisions de la Commission supérieure de taxation des bénéfices de guerre, classées et commentées. Supplément à "Comptes intimes" & Répertoire permanent de législation & jurisprudence.
Paris, Veuve Hugonis [1917] [70] p. 28cm.

ca 18-509 Unrev'd. HJ4717.A6L5

494 Lévy, Raphaël-Georges. Le budget et les impôts nouveaux.
Revue des deux mondes, July, 1916, 6. pér. t. 34: 171-187.

AP20.R3,6.pér.t.34

495 — L'impôt sur le revenu.
Revue des deux mondes, Mar. 15, 1916, 6. pér t. 32: 346-365.

AP20.R3,6.pér.t.32

496 Luçay, Comte de. L'impôt général sur le revenu dans le passé et le présent.

Réforme sociale, Sept. 16, 1898, v. 36: 389-409. H3.R3,v.36

497 **Manchez, Georges.** L'impôt général sur le revenu.
Revue politique et parlementaire, Feb.-Mar. 1899, v. 19:
288-316, 475-519. **H3.R4,v.19**

498 **Mayer-Bléneau, G.** Le bilan fiscal.
Paris, Delagrave, 1920. 134 p. incl. tables. 18½ cm. (Publications de la Société fiduciaire de Paris)
20-9901 **HJ4717.A7M3**

499 **Mercier, Auguste, and Joseph Ballot.** Les impôts cédulaires et l'impôt général sur le revenu; manuel du contribuable; commentaire des lois du 15 juillet 1914 et du 31 juillet 1917, avec tableaux, barèmes et modèles de calcul. 2. éd., rev. et complétée, avec bon donnant droit à l'appendice.
Paris, Administration du Journal des notaires et des avocats et du Recueil général des lois et décrets, 1918. 3 p. l., [5]-215 p. 24 cm. **HJ3478 1918m**

— Appendix à la 2. éd.
Paris, Administration du Journal des notaires et des avocats et du Recueil général des lois et décrets, 1918. 38 p., 1 l. 25 cm.
— 18-20861-2 **HJ3478 1818m App**

500 [Nancy. Chambre de commerce] Nouvelles contributions directes. Impôts sur les revenus; textes complets et mis à jour avec exemples à l'appui des lois des 15 juillet 1914: Impôt général, 31 juillet 1917: Impôts cédulaires.
Nancy, Impr. Lorraine, Rigot & cie [1917] 88, [2] p. 21 cm.
18-7915 **HJ4716.A2 1917**

501 The new French taxation.
Economist, London, Jan. 27, 1917, v. 84: 132-134.
HG11.E2 v.84

502 Les nouveaux impôts.
Journal des économistes, July, 1920, 6. sér. t. 67: 72-77.
L'impôt global sur le revenu: p. 72-74. **HB3.J8,6.sér.t.67**

503 **Oziol, Georges.** La taxation des revenus mixtes dans l'industrie & le commerce.
Besançon, Typ. J. Dodivers, 1914. 2 p. l., [iii]-iv, 214 p. fold. tab. 25 cm.
"Bibliographie": p. [iii]-iv.
15-27975 **HJ4716.08**

504 **Parisot, Léon.** Manuel pratique et commentaire de la loi du 1^{er} juillet 1916 sur les bénéfices de guerre, suivi des textes de la loi, des décrets et circulaires de la Direction générale des contributions directes avec réponses de

M. le ministre des finances aux questions qui lui ont été posées au sujet de certains points d'application de la loi et les principales décisions de la commission supérieure. Nouv. éd., entièrement refondue et considérablement augm.
Paris, A. Michel, 1917. 3 p. l., [3]-360 p. 18½ cm.
18-21972 **HJ4717.A6P3 1917**

505 **Parisot, Léon.** Modifications apportées à la loi sur les bénéfices de guerre par la loi du 1^{er} janvier, 1918.
[Paris, 1918] 61 p. 17½ cm.
18-21105 **HJ4717.A6P34**

506 **Raviart, Émile.** L'impôt cédulaire.
Paris, Rousseau & cie, 1918- 25 cm.
18-21256 **HJ3478 1918r**

507 — L'impôt général sur le revenu; guide du contribuable, par Émile Raviart . . . ouvrage contenant le texte et le commentaire de la loi du 15 juillet 1914 (modifiée par les lois de 30 décembre 1916, 23 février et 31 mars 1917) et du décret du 17 janvier 1917 qui ont institué la déclaration obligatoire. 2. éd. entièrement refondue contenant la note ministérielle du 21 avril 1917 relative au revenu normal évalué forfaitairement.
Paris, Rousseau & cie, 1917. 2 p. l., 96 p. 20 cm.
HJ4716.R3i

— Supplément à la 2^e édition de l'impôt général (ou complémentaire) sur le revenu.
Paris, Rousseau & cie, 1918. 15, [1] p. 20 cm.
18-8131-2 **HJ4716.R3 Suppl.**

508 **Royer, Copper.** Commentaire théorique et pratique de la loi du 1^{er} juillet 1916 sur les bénéfices de période de guerre.
Paris, En vente, Librairie Dalloz, chez l'auteur, 1916. 1 p. l., iv, 190 p. 22½ cm.
18-7914 **HJ4717.A6R6**

509 **Sauvage, Francis.** Les impôts sur les revenus et les moyens de contrôle du fisc; étude théorique et pratique sur l'impôt général et les nouveaux impôts avec déclaration obligatoire (lois de 1914, 1916 et 1917).
Paris, L. Tenin, 1918. 2 p. l., 331 p. 22 cm.
18-20252 **HJ4716.S3**

510 **Worms, Émile.** De l'impôt sur le revenu.
Revue politique et parlementaire, 1895, v. 3: 30-51.
H3.R4,v.3

GERMANY

511 Additional German [income] taxes.

Review of the foreign press: The economic review, Jan. 21, 1920, v. 1: 272.

512 Bavaria. *Laws, statutes, etc.* Einkommensteuergesetz vom 14. August 1910. Textausg. mit Anmerkungen, Einleitung und alphabetischem Sachregister sowie Einführungsgesetz. Bearb. von Hans Kössler.

Ansbach, C. Brügel & sohn, 1911. xiv, 225, 20 p. 15 $\frac{1}{2}$ cm. (Bayerische Gesetze. Textausg. mit Anmerkungen und Register)

12-11729

513 Bönisch. Sind die Einkommen- und Ergänzungssteuern richtig verteilt?

Jahrbücher für Nationalökonomie und Statistik, Mar. 1907, 3. Folge, v. 33: 390-392. HB5.J3,3.Folge,v.33

514 Buck, L. Die Ermittlung des steuerpflichtigen Einkommens und Vermögens, zum Handgebrauch für Publikum und Behörden.

Berlin, C. Heymann, 1914. x p., 1 l., 323 p. incl. tables. 23 cm. 15-6644 HJ4723.B8

515 Dembowski, Wilhelm. Die Entwicklung der Einkommensteuerzuschläge in den preussischen Stadtkreisen seit Kriegsbeginn.

Jahrbücher für Nationalökonomie und Statistik, Dec. 1919, v. 113: 541-547. HB5.J3,v.113

516 Dietzel, Heinrich. Reichsnachlasssteuer oder Reichsvermögenssteuer?

Berlin, L. Simion nf., 1909. 60 p. 24 cm. (Volkswirtschaftliche Zeitfragen, Vorträge und Abhandlungen hrsg. von der Volkswirtschaftlichen Gesellschaft in Berlin. hft. 241/42) HJ5813.G3D6 10-15215

517 Erler, Frdr. and F. Koppe. Das Reichseinkommensteuergesetz vom 29. III. 1920.

Berlin, Industrie Verlag Spaeth und Linde, 1920. 320 p.

70

518 Eynefn, R. Zur Frage der Reichseinkommensteuer.

Berlin, Staatspolitischer Verlag, 1919. 22 p.

519 Germany. Capital profits tax.

U. S. Bureau of foreign and domestic commerce. Commerce reports, June 3, 1920, p. 1304. HC1.R198,1920

520 Germany. *Laws, statutes, etc., 1888- (William II).* Entwurf eines Kriegsgewinnsteuergesetzes nebst Begründung, wie er vom Bundesrat beschlossen worden ist.

[Berlin, 1916] 1 p. l., 82 p. 32 $\frac{1}{2}$ cm.

18-1968

HJ4720.A6 1916

521 Germany's income tax: Suggested modifications criticised.

Review of the foreign press: The economic review, Aug. 27, 1920. v. 2: 369.

522 Homburger, Max. Das neue Einkommensteuergesetz.

Berlin, Hermann Sach, 1920. 48 p.

523 L'impôt sur le revenu en Prusse, de 1892 à 1911.

France. Ministère des finances. Bulletin de statistique et de législation comparée, June, 1912, v. 71: 762-763. HJ103.B7,v.71

523a Kuczynski, Robert René. Ein Reichsfinanzprogramm für 1920.

Tübingen, Mohr, 1920. vii, 66 p. 23 $\frac{1}{2}$ cm. (Recht und Staat in Geschichte und Gegenwart . . . 17)

Die Grösse des deutschen Volkseinkommens: p. 42-53. 21-1528 HJ1119.K9

524 Lippesches Gesetz über die staatliche Einkommensteuer. Vom 12. Juni 1912.

Finanz-Archiv; Zeitschrift für das gesamte Finanzwesen, 1914, v. 31: p. 419-447. HJ105.F4,v.31

525 Mayr, Georg von. Reichseinkommensteuer und Verwandtes.

Internationale Wochenschrift für Wissenschaft, Kunst und Technik, Feb. 15, 22, 1908, v. 2: 215-224; 245-252. AP30.I7,v.2

526 Moll, Bruno. Zur Geschichte der Vermögenssteuern.

Leipzig, Duncker & Humblot, 1911. 2 p. l., 133 p. 26 cm.

“Literatur”: p. [9]-11, [53]-57.

12-523

HJ2675.M7

527 Moll, Walter. Entstehung und Ziele der Einkommensbesteuerung, eine rechtsgeschichtliche und rechtsvergleichende Untersuchung.

Berlin, C. Heymann, 1911. viii, 185 p. 23 $\frac{1}{2}$ cm.

“Schriftenverzeichnis”: p. [vii]-viii.

12-12515

HJ4719.M7

528 **Noest.** Die neuen Reichsteuern.
Berlin, Industrieverlag Spaeth & Linde, [1919?]
 Pt. I. The war tax on excess income and excess profits.

529 **Prussia**—Distribution of taxable incomes and income taxes.
Economic world, Mar. 23, 1918, n. s. v. 15: 415.
 HG8011.M3,n.s.v.15

530 **Schneider, D.** Verbindung von Einkommensteuer und Vermögenssteuer mit Berücksichtigung der Steuerreformfrage in Württemberg.
Finanz-Archiv, 1912, v. 29: 70-111. HJ105.F4,v.29

531 **Stevens, W. S.** Frankfort-on-the-Main: a study in Prussian communal finance.
Quarterly journal of economics, Nov. 1912, v. 27: 157-173.
 HB1.Q3,v.27

532 **Wilmowski, B. von.** Das preussische Einkommensteuergesetz vom 24. Juni 1891 in der Fassung der Abänderungsgesetze vom 19. Juni 1906, vom 18. Juni 1907 und vom 26. Mai 1909. 3. Aufl.
Breslau, J. U. Kern (M. Müller) 1915. xxxii, 375, [1] p. incl. tables. 22 $\frac{1}{2}$ cm.
 20-17939

533 **Zimmermann, Emil.** Das Reichseinkommensteuergesetz vom 29 III. 1920 erläutert.
Stuttgart, J. Hess, 1920. 55 p. (Sammlung deutscher Steuergesetze, no. 13)

GREAT BRITAIN

534 **Allen, J. E.** Income tax problems.
Fortnightly review, May, 1920, v. 113: 740-749. AP4.F7,v.113

535 —— Reformed income tax.
Fortnightly review, Feb. 1915, v. 103: 341-347. AP4.F7,v.103

536 **Bayne, J. Sloane.** Under cloak of the income-tax act.
Financial review of reviews, Apr. 1918, v. 8: 17-24. HG11.F7,v.8

537 **Bowley, A. D.** British super-tax and the distribution of income.
Quarterly journal of economics, Feb. 1914, v. 28: 255-268. HB1.Q3,v.28

538 **Burns, John.** Incomes and profits under the budget.
Financial review of reviews, June, 1920, v. 15: 201-215. HG11.F7,v.15

539 —— Investors and income tax.
Financial review of reviews, Mar. 1920, v. 15: 42-59. HG11.F7,v.15

540 **Burrows, Roland.** The law of income tax relating to business profits. 2d impression, rev.
London, Sweet & Maxwell, limited [etc.] 1915. xviii, 129, 129A-129C, [131]-139, [1] p. 22 $\frac{1}{2}$ cm.
 15-24470 HJ4708.A6B8

541 —— The new income tax in relation to the war & business.
London, Newberry and Pickering, 1915. 32 p. 21 $\frac{1}{2}$ cm.
 15-24470 HJ4707.B7

542 **Cadell, H. M.** Income-tax collection from operatives.
Economist (London) May 6, 1916, v. 82: 824-825. HG11.E2,v.82

543 **Carter, G. R. and H. W. Houghton.** Income tax on wages by quarterly assessment.
Economic journal, Mar. 1918, v. 28: 30-42. HB1.E3,v.28

544 **Chappell, F. C.** Lessons from the English budget.
Protectionist, July, 1914, v. 26: 153-154. HF1750.P8 v.26

545 Clark, E. C. Income-tax and national service. *Nineteenth century and after, July, 1915*, v. 78: 83-85. AP4.N7,v.78

546 Comstock, Alzada. British income tax reform. *American economic review, Sept. 1920*, v. 10: 488-506. HB1.E26,v.10

547 —— Proposals for the taxation of wealth in Great Britain. *Journal of political economy, May, 1920*, v. 28: 399-406. HB1.J7,v.28

548 Cowcher, W. B. Local control and the income tax. *Economic journal, June, 1911*, v. 21: 285-291. HB1.E3,v.21

548a Delimal, J. L'income tax. Son fonctionnement—Les raisons de son succès. *Revue politique et parlementaire, Nov. 10, 1913*, v. 78: 245-257. H3.R4,v.78

549 Dowell, Stephen. The acts relating to the income tax. 8th ed., embodying the Income tax act, 1918, &c., with complete notes, references, and decisions; by John Edwin Piper. *London, Butterworth & co., 1919.* c p., 1 l., 744, 113, [1] p. 21 $\frac{1}{2}$ cm. 20-4911 HJ4707.D6 1919

550 Edgeworth, F. Y. British incomes and property. *Economic journal, Sept. 1916*, v. 26: 328-336. HB1.E3,v.26

550a —— Mathematical formulae and the Royal commission on the income tax. *Economic journal, Sept. 1920*, v. 30: 398-408. HB1.E3,v.30

550b Emery, George F. Income tax acts as they affect the public. *London, E. Wilson [etc.] 1920.* xvi, 268 p. 25cm. 21-2303 HJ4707.E5

551 Fabian research department. A revolution in the income tax: a study prepared in the Fabian research department. *Westminster, The Fabian society, [1916]* 51 p. 21 $\frac{1}{2}$ cm. "This study [was] published in July 1916 in the volume entitled 'How to pay for the war.'" HJ1023.F3 16-20136 Rev. HJ4707.F3

552 Farmers and the income tax. *Ireland. Dept. of agriculture and instruction. Journal, 1920*, v. 20, no. 2: 234-237. S219.A3,v.20

553 Fry, Wilfred T. Income tax. *London, Fry & Morrison [1919]* 3 p. l., 79 p. incl. tables. 21 $\frac{1}{2}$ cm. 20-9695 HJ4707.F92

554 Gt. Brit. *Inland revenue dept.* Excess profits duty. Statement respecting i. Proposals as to valuation of stocks; ii. Allowances for wear and tear, depreciation and obsolescence of assets. *London [Printed by Darling and son, limited] 1917.* 7 p. 33 $\frac{1}{2}$ cm. ([Parliament. Papers by command] Cd. 8623) 17-24654 HJ4708.A6A5 1917

555 —— Income tax. Statement respecting allowances for wear and tear and obsolescence of plant and machinery. *London, H. M. Stationery off. [Darling and son, limited, printers] 1918.* 6 p. 33 $\frac{1}{2}$ cm. ([Parliament. Papers by command] Cd. 9022) 18-13040 HJ4708.A6A5 1918

556 —— Laws, statutes, etc. Finance act, 1920. [London, Eyre & Spottiswoode, 1920.] 52 p. Part II. Income tax [for 1920-21]: p. 7-22.

557 —— Laws, statutes, etc., 1910— (George V) Excess profits duty at a glance; being a complete chart of Part III. of the Finance (no. 2) act, 1915. Comp. by W. H. Behrens. *London, Odhams limited [1916?]* sheet. 58 $\frac{1}{2}$ x 58 $\frac{1}{2}$ cm fold. to 29 $\frac{1}{2}$ x 15cm. 16-6493 HJ4708.A6A5 1915

558 —— Parliament. *House of commons.* Finance bill. Debate . . . May 11, 12, July 5-7, 12-14, 16, 26-28, 1920. (In Parliamentary debates, v. 129, no. 59, col. 293-406, no. 60, col. 489-558; v. 131, no. 91-93, col. 1063-1128, 1237-1239, 1271-1388, 1497-1631; no. 96, col. 2009-2134; no. 97: 2195-2358, no. 98: 2436-2576, no. 100: 2793-2884; vol. 132, no. 106: 1025-1174; no. 107: 1241-1363; no. 108: 1469-1533.) J301.H62

559 —— Royal commission on the income tax. Report. *London, H. M. Stationery off., 1920.* 186 p. (Parliament. Papers by command. Cmd. 615)

560 —— First-seventh instalment of the minutes of evidence with appendices, and Index. *London, H. M. Stationery off., 1919-1920.* 8 v. (Parliament. Papers by command. Cmd. 288, 1-8.) HJ4707.A2 1919

561 —— Minutes of evidence [appendices and index]. *London, H. M. Stationery off., 1920.* 3 v.

562 **Gully, Harry James.** Income tax up to date, including an explanation of the excess profits duty, rules and regulations for the current income tax year (1916-17) with a table showing what you must pay. Rev. and enl. [Special "Daily mail ed. 60th thousand]
London, "The Daily mail" [1917?] 20 p. incl. tables. 21 $\frac{1}{2}$ cm.
 17-18600 HJ4707.G8

563 **Haig, R. M.** British experience with excess profits taxation.
American economic review, v. 10, Mar. 1920, suppl.: 1-14.
 HB1.E26,v.10

563a —— and **George E. Holmes.** The taxation of excess profits in Great Britain; a study of the British excess profits duty in relation to the problem of excess profits taxation in the United States. A report prepared for the Committee on war finance of the American economic association.
New Haven, Conn., American economic association [1920] 244 p. (American economic review, Dec. 1920, v. 10, no. 4, supplement.) HB1.E26,v.10
 Ca 21-48 HJ4708.A6H3

564 **Harrison, Edward Richard.** A digest and index of the official Reports of tax cases (income tax, inhabited house duty, and corporation duty), being a judicial dictionary of tax law. 2d ed., rev. and considerably enl.
London [etc.] Butterworth & co., 1914. 3 p. l., [v]-xxviii, 501, [1] p. 22 cm.
 15-4923

565 **Harzendorf, Friedrich W.** Die Einkommensteuer in England.
Leipzig, Druck von J. B. Hirschfeld (A. Pries) 1914. vi, 202 p., 1 l. 23 $\frac{1}{2}$ cm.
 "Separatdruck von Ergänzungsheft 48 zur Zeitschrift für die gesamte Staatswissenschaft."
 "Quellen:" p. 197-202.
 16-7832 HJ4707.H3

566 **Hobson, John A.** Reconstruction of the income tax.
Nineteenth century and after, Mar. 1914, v. 75: 644-656.
 AP4.N7,v.75

567 —— Taxation in the new state.
London, Methuen & co. ltd. [1919] xii, 254 p., 1 l. 19 $\frac{1}{2}$ cm.
 20-114 HJ2619.H6

568 **Hopgood, H. B.** Death duties and income-tax.
Nineteenth century and after, Jan. 1916, v. 79: 220-224.
 AP4.N7,v.79

569 **How** the British government levies the income tax upon the farmer.
Economic world, Jan. 27, 1918, n. s. v. 15: 126-127.
 HG8011.M3,n.s.v.15

570 The income tax.
New statesman, Oct. 9, 1915, v. 6:5-6. AP4.N64 v.6

571 The income tax.
New statesman, Apr. 1, 1916, v. 6: 609-611. AP4.N64 v.6

572 Income tax deductions from interest.
Accountant's magazine, Dec. 1915, v. 19: 574-578.

572a **Inhulsen, C. H. P.** Die Frage weiterer Abstufung der englischen Einkommensteuer und Unterscheidung zwischen dem erarbeitete und dem nichterarbeiteten Einkommen.
Finanz-Archiv, v. 24, p. 195-201. *Stuttgart und Berlin*, 1907.
 HJ105.F4,v.24

573 Investigation of the British income and excess profits taxes by a Royal commission.
National tax association. Bulletin, June, 1919, v. 4: 235-237.
 HJ2240.N313,v.4

574 **Jarvis, Thomas C.** Income tax; a concise exposition of the law and practice thereof: with instructions as to filling up and returning the necessary forms, to which is prefixed a short thesis on direct and indirect taxation, with forms.
London, E. Wilson, 1912. xxxii, 225 p. 25 $\frac{1}{2}$ cm.
 13-12385

575 **Jèze, Gaston.** La loi anglaise sur le recouvrement provisoire des impôts. Provisional collection of taxes act, 1913.
Revue de science et de législation financières, Apr.-June, 1913, v. 11: 217-240.
 HJ103.R4,v.11

576 **Kennan, Kossuth K.** Supertax and collection at source in English income tax law.
National tax association. Bulletin, Apr. 1916, v. 1: 74-75.
 HJ2240.N313,v.1

576a **Knoop, D.** Royal commission on the income tax.
Economic journal, June, 1920, v. 30: 260-271. HB1.E3,v.30

577 **Langdon, Adolph M.** The excess profits duty and the excess mineral rights duty (the Finance (no. 2) act, 1915; part III., the Finance act, 1916, part III., and the Finance act, 1917, part III.). 3d ed.
London, Stevens & Haynes, 1918. viii, 128 p. 21 cm.
 18-7804 HJ4707.L3 1918

578 Lawrence, Sir Alexander W. The income tax in England. *Outlook*, May 17, 1913, v. 104: 99-100. AP2.08,v.104

579 Leeming, F. B. Income-tax; how to make the return and prepare accounts in support, how to recover excess paid, or obtain reduction, with appendix of settled cases. London, E. Wilson, 1912. xii, 148 p. 19¹/₂cm. 12-24695 HJ4707.L4 1912

580 McLintock, William. Income tax [Preparation of returns]. *Accountant's magazine*, Nov.-Dec. 1915, v. 19: 498-511; 551-571.

581 Montgomery, Robert M. and William Allen. Excess profits duty and excess mineral rights duty under Finance (no. 2) act, 1915. [London] Butterworth & co., 1916. x, 74, 9, [1] p. 22cm. 16-19660 HJ4708.A6M7

582 Peloubet, M. E. Operation of the British excess profits duty law. *Journal of accountancy*, Jan. 1919, v. 27: 17-22. HF5601.J7,v.27

582a Pigou, A. C. Co-operative societies and the income tax. *Economic journal*, June, 1920, v. 30: 156-162. HB1.E3,v.30

583 —— Plea for higher income-tax. *Contemporary review*, Jan. 1918, v. 113: 35-39. AP4.C7,v.113

584 —— Report of the Royal commission on the British income tax. *Quarterly journal of economics*, Aug. 1920, v. 34: 607-625. HB1.Q3,v.34

585 Plehn, Carl C. Recent investigation of the operation of the income tax in Great Britain. *Economic world*, May 8, 1920, n. s. v. 19: 665-666. HG8011.M3,n.s.v.19

586 Pratt, John Tidd. Pratt and Redman's Income tax law; being an analysis of the Income tax acts, with decisions, illustrations and explanatory notes, and a chapter on excess profits duty. 9th ed., by Joseph Haworth Redman. London, Butterworth & co., 1916. xlviii, 114, 114A-114B, 115-418, 50 p. 20¹/₂cm. 16-15631

587 Redemption of tithe rent charge: the tithe act, 1918—income tax liability of landowner and tithe owner. Gt. Brit. Ministry of agriculture. *Journal*, July, 1920, v. 27: 386-388. S3.27,v.G7

588 Robertson, Thomas. British income tax as it affects the business man. *National tax association. Bulletin*, Oct. 1916, v. 2: 7-11. HJ2240.N313,v.2

589 Sanders, William. The law and practice of excess profits duty. 2d ed. London, Gee & co. ltd., 1918. xi, [1], 276 p. 18¹/₂cm. 18-11389 HJ4708.A6S3 1918

590 —— The practice of income tax relief. *Financial review of reviews*, June, 1915, v. 10: 185-192. HG11.F7,v.10

591 Scott, William Robert. Economic problems of peace after war. (Second series.) The W. Stanley Jevons lectures at University college, London, in 1918. Cambridge [Eng.] The University press, 1918. xii, 139 p. 22¹/₂cm. See Index Taxes: Income tax: p. 139. 18-17337 HC56.S45

592 Snelling, Walter Edward. Coal mines excess payments, guarantee payments and levies for closed mines (incorporating statements of the relevant Excess profits duty law). London, New York [etc.] Sir I. Pitman & sons, ltd. [1918] viii, 176 p. 22¹/₂cm. 18-17984 HJ4708.A6S5

593 —— Excess profits (including excess mineral rights) duty and levies under the munitions of war acts, incorporating the provisions of the income tax acts made applicable by statute and by regulation, also the regulations of the commissioners of inland revenue and of the minister of munitions. 4th ed., rev. and enl. London, New York, [etc.] Sir I. Pitman & sons, ltd. [1918] xix, 422 p. 22cm. 19-2916 HJ4708.A6S6 1918

594 —— Income tax and super tax law and cases; with an analysis of the schedules, guide to income tax law, and notes on land tax; a practical exposition of the law for the use of income tax officials, solicitors, accountants, and business men generally. 3d ed., rev. and enl. London, New York [etc.] Sir I. Pitman and sons, ltd. [1918] xxviii, 444 p. 22cm. 18-11197 HJ4707.S62 1918

595 **Snelling, Walter Edward.** Income tax and super-tax practice, including a dictionary of income tax, specimen returns, etc., etc., for the use of professional and business men, accountants, householders, etc. 2d ed., rev. and enl. *London, New York [etc.] Sir I. Pitman & sons, ltd. [1918]* xix, 467 p. forms. 22cm. 18-11196 **HJ4707.S63 1918**

596 ——— comp. Income tax tables and guide to the deduction of tax from dividends, interest, ground rents, etc., for the use of secretaries, accountants, commercial houses, and all concerned in the payment of income tax and super-tax. 2d ed., rev. and enl. *London, New York [etc.] Sir I. Pitman & sons, ltd. [1916]* vii, 212, [1] p. 22cm. A16-1386

597 **Spicer, Ernest E. and Ernest C. Pegler.** The Excess profits duty and profits of controlled establishments. 4th ed., rev. and enl. *London, H. F. Lynch & co., ltd., 1918.* 3 p. l., [ix]-xiv, [2], 220 p. 23½cm. 18-23416 **HJ4708.A6S7 1918**

598 **Stamp, Josiah Charles.** British incomes and property: the application of official statistics to economic problems. *London, P. S. King & son, ltd., 1920.* xv, [1], 543 p. incl. tables, diagrs. 22cm. (*Studies in economics and political science; no. 47 in the series of monographs by writers connected with the London school of economics and political science*) The income tax as a whole: p. 274-338. See also Index. 21-5401 **HJ4707.S7 1920**

599 **Steggall, J. E. A.** Graduation of income tax. *Economic journal, Mar. 1915, v. 25:* 136-141. **HB1.E3,v.25**

600 **Stopes, Marie C.** The income tax as a penaliser of marriage. *English review, Aug. 1913, v. 15:* 146-149. **AP4.E523,v.15**

600a **Sulley, Philip.** Your income tax: a clear and simple guide with hints on exemptions, abatements, etc., invaluable for business men, professional men, investors and all taxpayers. *London, Thomas Nelson & sons, 1920.* 256 p.

601 **Sutcliffe, Richard Joseph.** Excess profits duty and the cases decided thereon. *London, Stevens and sons, limited, 1919.* xi, 168 p. 22cm. 20-7774 **HJ4708.A6S8**

602 **Tolley, Charles Henry, comp.** Income tax, excess profits duty, super-tax, &c. Chart of rates, allowances & abatements for 1919-1920 and fifteen previous years, setting out the numerous legislative alterations in recent years, up to and including the Consolidated income tax act, 1918, and the Finance act, 1919. *[London] Waterlow and sons limited [1919]* sheet. 31 x 59cm (fold. to 31 x 15cm) **HJ4707.T7 1919**

——— Supplement to "The complete income tax chart" (4th ed.) Synopsis of excess profits duty sections of finance acts, 1915 (no. 2), 1916, 1917, 1918 & 1919. *London, Waterlow & sons limited [1919]* sheet. 31 x 29cm (fold. to 31 x 14½cm) 20-940-1 **HJ4707.T7 1919 Suppl.**

603 **Underhay, Frank J.** Income tax; a summary of the law of income tax, supertax, and excess profits duty under the Finance acts 1915. *London [etc.] Ward, Lock & co., limited, 1916.* 192 p. 19½cm. 16-24914 **HJ4707.U6**

604 ——— Income tax; a summary of the law of income tax, supertax and excess profits duty. New ed. *London and Melbourne, Ward, Lock & co., limited, 1920.* 331 p. 19cm. 20-12485 **HJ4707.U6 1920**

605 **Universal income tax.** *Spectator, Dec. 11, 1915, v. 115:* 819-820. **AP4.S7,v.115**

606 **The War finance acts of 1914 to 1917.** An annotated reprint of income tax provisions of the new acts. 2d ed. By the income tax expert of "The Accountant." *London, Gee & co. (publishers) 1918.* viii, 187, [1] p. 18½cm. 19-12939 **HJ4707.F53**

607 **White, Douglas.** Reform of income-tax and estate-duty. *Economic journal, Sept. 1911, v. 21:* 371-386. **HB1.E4,v.21**

608 **Williams, W. M. J.** Le projet de finance Britannique (1920). *Journal des économistes, July, 1920, 6. sér. t. 67:* 17-28. 21232°-21—6 **HB3.J8,6.ser.t.67**

GREAT BRITAIN: COLONIES

609 **Australian** federal income-tax.
Economist (London), Oct. 16, 1915, v. 81: 588-589.
 HG11.E2,v.81

610 **Barnes, Walter J.** Income tax practice in South Africa.
Johannesburg and Capetown, Hortors limited, 1919. xxviii, 291 p. fold. tab. 25cm.
 20-7935 HJ4782.B3

611 **Breadner, R. W.** The Canadian business profits and income war tax acts.
National tax association. Bulletin, Jan.-Feb. 1919, v. 4: 93-97; 116-119. HJ2240.N318,v.4

612 **Canada**—Financing the war.
Queen's quarterly, Oct. 1917, v. 25: 214-219. AP5.Q3,v.25

613 **Canada**—Income tax for individuals and corporations.
Economic world, Jan. 19, 1918, n. s. v. 15: 91.
 HG8011.M3,n.s.v.15

614 **Donley, L. S.** The possibility of the restrictive application of the income tax principles to a municipal business tax [Winnipeg, Manitoba, Canada]
 (In *National tax association. Proceedings*, 1917. New Haven, Conn, 1918. p. 102-107.) HJ2240.N3 1917

615 **Dutton, Frederick.** Double income-tax within the Empire.
Empire review, Jan. 1918, v. 31: 552-558. DA10.E5 v.31
 Protest against duplication of income tax.

616 **Minnis, S. E.** The income taxes of the self-governing dominions.
Society of comparative legislation. Journal, Jan. 1916, v. 16: 30-53. JA29.S7,v.16

617 **Park, A. D.** Rural income-tax.
Journal of agriculture of New Zealand, May, 1919, v. 18: 288-293.

618 **Pontifex, Bryan.** Canadian income tax; the Income war tax act, 1917; with explanations by the minister of finance (as reported in Hansard) and instructions of Finance department, table of tax payable by individuals and companies, fully indexed.
 Toronto, *The Carswell company, limited* [1918?] ix, 43 [2] p. 23cm.
 19-16573 HJ4661.P6

619 **Poulin, B. P.** Assessment of income of member of federal Parliament [Canada]
Municipal world, Sept. 1912, v. 22: 217-220. JS39.M78,v.22

620 **Royal bank of Canada.** Digest of the Income war tax act, Canada, 1917, and amending acts 1918 and 1919; with the compliments of the Royal bank of Canada.
 [Montreal, *The Financial times press*] 1919. 19 p., 2 l. 18cm.
 19-17490 HJ4661.R6

621 **South Africa.** *Income tax office. Report*.
 Cape Town, 1915. 12 p. 33½cm.
 Report on the working of the Income tax act, 1914, for the year ended 30th June, 1915.
 16-21496 HJ80.A6

622 **Wade, C. G.** Why should the dominions pay a double war tax?
Nineteenth century and after, June, 1918, v. 83: 1303-1318. AP4.N7,v.83

623 **Yield of Canada's income tax.**
Economic world, Mar. 1, 1919, n. s. v. 17: 307.
 HG8011.M3,n.s.,v.17

624 **Young, F. W.** An imperial taxation problem [''Double income tax'' question]
United empire, Mar. 1916, n. s. v. 7: 223-234.
 JV12.R55,n.s.v.7

ITALY

625 **Bonomi, Ivanoe.** L'imposta progressiva sull'entrata in Italia.
Nuova antologia, Apr. 16, 1912, 5th ser., v. 158: 648-661.
 AP37.N8,5th ser.,v.158

626 **Clementini, Paolo.** Le leggi sulla imposta di ricchezza mobile; commento dell'avv. Paolo Clementini (1864-1895); rifiuto e proseguito (1896-1916). 3. ed.
Torino [etc.] Unione tipografico-editrice torinese, 1916-18.
 3 v. 24^{cm}.
 18-22100

627 **Lia, Antonio.** Imposta sui sopra-profitti di guerra; commento al testo unico 19 novembre 1916, n. 1563 ed al decreto ministeriale 15 gennaio 1916, con note al provvedimenti sulla distribuzione dei dividendi e sulla industria marittima in rapporto all'imposta. 2. ed. rifatta.
Napoli, E. Pietrocola, successore P. A. Molina, 1917. 171 (i. e. 271) p. 17¹₂^{cm}. (Biblioteca legale n. 1584a)
 18-14833 HJ4729.A6L5

628 The limitations of dividends and taxation of war profits.
Economist (London) Nov. 25, 1916, v. 83: 1000-1001.
 HG11.E2,v.83

629 **Perdrieux, Pierre.** Les fraudes dans l'impôt italien sur les revenus de la richesse mobilière; enquête communiquée à la Société de législation comparée, dans la séance du 24 février 1909. Éd. remaniée et augm.
Paris, G. Roustan, 1910. 1 p. l., [5]-55, [1] p. 25^{cm}.
 11-13044 HJ4728.P5

630 Taxes in a tariff-reformed country.
Nation (London) Nov. 1, 1913, v. 14: 201-202. AP4.N15,v.14
 84

MISCELLANEOUS

631 **Anderson, N. L.** Danish income taxes.
U. S. Bureau of foreign and domestic commerce. Commerce reports, Apr. 2, 1918, no. 77: 26-27. HC1.R198,1918,no.77

632 **Barrett, R. S.** Proposed Argentine income tax.
U. S. Bureau of foreign and domestic commerce. Commerce reports, Nov. 12, 1918, no. 266: 586-587.
 HC1.R198,1918,no.266

633 **Damsté, J. Sinninghe.** De wet op de inkomstenbelastig.
Zwolli, W. Tjeenk Willing, 1920.

634 Details of the Russian income tax.
Annalist, Sept. 11, 1916, v. 8: 329. HG1.N6 v.8

635 Difficulties with the Russian income tax.
Economic world, Nov. 24, 1917, n. s. v. 14: 739.
 HG8011.M3,n.s. v.14

636 **Economist (London) [Editorial].** The income-tax in Japan.
Economist (London), Apr. 19, 1913, v. 76: 925-926.
 HG11.E2,v.76

637 **Hungary.** Laws, statutes, etc. Ungarisches Gesetz über die Einkommensteuer vom 11. April 1909/8. August 1912.
Finanz-Archiv, 1913, v. 30: 291-322. HJ105.F4,v.30

638 **Instituts Solvay, Brussels. Institut de sociologie.** L'impôt sur les bénéfices de guerre.
Bruxelles, Paris, J. Lebègue & cie, 1919. 4 p. l., 158 p., 24^{cm}. (Its Travaux des groupes d'études de la reconstitution nationale [1])
 Annexes: L'impôt sur les bénéfices de guerre à l'étranger, par B. S. Chlepner.
 20-6667 HJ4734.A6I6

639 **Lauwick, M.** La réforme financière en Russie.
Journal des économistes, Apr. 1916, 6. sér. t. 50: 32-47.
 HB3.J8,6.sér.t.50

640 New direct taxes in Finland.
Review of the foreign press: The economic review, June 23, 1920, v. 2: 159.
 Rate of income tax from 10,000 to 1,000,000 F.Mk.

641 New income tax proposed for Argentina.
Americas, Oct. 1918, v. 5: 20-21.

HF1.A7,v.5

642 New taxation in Austria: The income tax.

Review of the foreign press: The economic review, Aug. 27, 1920, v. 2: 368.

643 New taxation in Norway.

Review of the foreign press: The economic review, July 23, 1920, v. 2: 258.

Contains rate per cent on incomes from Kr. 5,000 to over 1,000,000.

644 Norwegian income tax statistics, 1919-20.

Review of the foreign press: The economic review, Apr. 14, 1920, v. 1: 574.

645 Ott, Fritz. *Die Vermögens- und Einkommens-steuer in der Schweiz; Orientierung für Steuerpflichtige.*

Zürich, Orell Füssli, 1914. 279 p. 23 $\frac{1}{2}$ cm.

20-6534

HJ3563.08

646 Russian industrial and income tax.

U. S. Bureau of foreign and domestic commerce. Commerce reports, Aug. 17, 1917, no. 192: 634-638.

HC1.R198,1917,no.192

647 The Spanish tax on earned income.

Review of the foreign press: The economic review, Nov. 12, 1920, v. 3: 12.

648 Weddell, Alexander. Greek income tax.

U. S. Bureau of foreign and domestic commerce. Commerce reports, May 28, 1920, no. 126: 1213-1215.

HC1.R198,1920,no.126

649 Yield of the Greek excess-profits tax.

Economic world, Nov. 16, 1918, n. s. v. 16: 703.

HG8011.M8,n.s.v.16

AUTHOR INDEX

[Numbers refer to items, not to pages.]

| | Nos. | | Nos. |
|--|---------------------------------------|---|-----------------------|
| Ackerly, Dana T. | 199 | Brooks, Sydney | 4 |
| Adams, Thomas S. | 1, 22, 61a, 217, 301, 327, 427-430 | Brown, A. O. | 330 |
| Advisory council of real estate interests | 23 | Brown brothers & co | 32, 33 |
| Affelder, William M. | 24 | Brushaber, Frank R. | 113 |
| Aimond, E. | 444, 445 | Buck, L. | 514 |
| Alabama. <i>Laws, statutes, etc.</i> | 351 | Bullock, Charles J. | 90, 233, 331, 356-358 |
| Allen, J. E. | 534, 535 | Bunn, Clinton O. | 420 |
| Allen, N. | 204 | Burns, John | 538, 539 |
| Allen, William | 581 | Burroughs, A. H. | 425 |
| American bar association <i>Com. on taxation</i> | 25 | Burrows, J. A. | 323 |
| American com. on war finance, N. Y. | 26 | Burrows, Roland | 540, 541 |
| American paper and pulp assoc. | 27 | C., R. L. | 314 |
| Amieux, Alphonse | 446 | Cadell, H. M. | 542 |
| Anderson, N. L. | 631 | Cairns, W. | 280 |
| Andrieu, Édouard | 469 | California. <i>State tax com.</i> | 332 |
| Baar, Arnold R. | 75, 75a | Campbell, J. O. | 298, 300 |
| Bailey, J. W. | 295 | Carter, G. R. | 543 |
| Ballantine, A. A. | 61a | Cavanaugh, H. B. | 184 |
| Ballot, Joseph | 499 | Certified audit Co. <i>Newark, N. J.</i> | 34 |
| Banker trust company, N. Y. | 28 | Chamberlain, Lawrence | 179 |
| Barnes, Walter J. | 610 | Chappell, F. C. | 544 |
| Barrett, R. S. | 632 | Cheney, C. T. | 326e |
| Barth, C. G. | 262 | Clabaugh, William | 35 |
| Batdorf, John W. | 29 | Clark, Charles E. | 316, 319 |
| Battut, Amédée | 447 | Clark, E. C. | 545 |
| Bavaria. <i>Laws, statutes, etc.</i> | 512 | Clementini, Paolo | 626 |
| Bayne, J. Sloane | 536 | Coffield & Herdrich | 36 |
| Beale, Truxton | 159 | Cohen, Edouard | 451 |
| Bizzell, William B. | 2 | Cohen, Morris D. | 37 |
| Black, Henry C. | 31, 227, 329 | Collins, M. C. L. | 38 |
| Blakey, Roy G. | 188, 195, 202, 209, 222 | Colver, W. B. | 326 |
| Bocquet, L. | 448 | Combat, F. J. | 452, 453 |
| Bönisch | 513 | Commerce clearing house | 39 |
| Bogart, Ernest L. | 3 | Commercial audit co., <i>Austin, Tex.</i> | 40 |
| Bond, Frederick D. | 160 | Comstock, Alzada | 333, 546, 547 |
| Bond, Henry H. | 354, 355 | Conlin, John A. | 41 |
| Bonomi, Ivanoe | 625 | Corporation trust company | 42, 42a, 377 |
| Bougault, Paul | 449 | Cortelyou, George B. | 95 |
| Bowley, A. D. | 537 | Corwin, E. S. | 319 |
| Boyle, John | 163 | Cowcher, W. B. | 543 |
| Brach, Henry | 41 | Cox, H. Bertram | 5 |
| Breadner, R. W. | 611 | Cranch, R. C. | 276 |
| Brooklyn daily eagle | 376 | Craven, Bruce | 43 |
| | | Creveling, G. F. | 241 |
| | | Crissey, T. | 322, 325 |
| | | Cuccia, Francis P. | 44 |

| | Nos. |
|--|--------------|
| Damsté, J. Sinnenhe..... | 633 |
| Davenport, F. M..... | 375 |
| Davenport, H. J..... | 266 |
| Delahaye-Bougère, Dominique Ju- lien..... | 455 |
| Delaware. <i>Laws, statutes, etc.</i> | 352 |
| Delimal, J..... | 548a |
| Delombre, Paul..... | 457 |
| Dembski, Wilhelm..... | 515 |
| De Pue, James H..... | 45 |
| Devoe, William B..... | 170 |
| Dewavrin, Maurice..... | 256 |
| Dietzel, Heinrich..... | 6, 516 |
| Dix, John A..... | 158 |
| Domergue, Jules..... | 458, 459 |
| Donley, L. S..... | 614 |
| Dowell, Stephen..... | 549 |
| Drysdale, Robert M..... | 247 |
| Dumeenil, Jacques Louis..... | 470, 471 |
| Dumont, Charles..... | 474 |
| Dutton, Frederick..... | 615 |
| Dyer, H. Chouteau..... | 183 |
| Edgar, Maxwell..... | 189 |
| Edgeworth, F. Y..... | 7, 550, 550a |
| Edwards, W. H..... | 268 |
| Eisner, Mark..... | 45a, 239 |
| Emery, George F..... | 550b |
| Endelman, Edward..... | 46 |
| Engberg, S. C..... | 296 |
| Equitable trust company of New York..... | 47, 378, 379 |
| Erler, Frdr..... | 517 |
| Evans, R. T..... | 297 |
| Everett, R. O..... | 43 |
| Eversfield, C. D..... | 41 |
| Eynern, R..... | 518 |
| Fabian research dept..... | 551 |
| Fairchild, Fred R..... | 308 |
| Falck, Étienne..... | 461, 462 |
| Falkner, Roland P..... | 210, 212 |
| Federal tax manual..... | 48 |
| Fernald, Charles B..... | 463 |
| Fernald, H. B..... | 252 |
| Field, F. T..... | 61a |
| Fillebrown, Charles B..... | 8 |
| Finlay, W. B..... | 200 |
| Fisher, Irving..... | 232 |
| Foote, Allen R..... | 334 |
| Foote, Henry M..... | 49 |
| Foster, Roger..... | 50 |
| France. <i>Assemblée nationale, 1871- Sénat.</i> | 464, 465 |
| Chambre des députés..... | 466-471 |

| | Nos. |
|---|-------------------------|
| France. <i>Commission supérieure sur les bénéfices de guerre.</i> | 472 |
| <i>Laws, statutes, etc.</i> | 473-476 |
| Frédaul, Félix..... | 477 |
| Friday, David..... | 269 |
| Frost, Thomas G..... | 51, 228 |
| Fry, Wilfred T..... | 553 |
| Gallagher, Robert..... | 185 |
| Germany. <i>Laws, statutes, etc.</i> | 520 |
| Girault, Arthur..... | 479 |
| Godridge, Primus E..... | 41 |
| Goodman, R. B..... | 278 |
| Gordon, Thurlow M..... | 107 |
| Gower, W. B..... | 259 |
| Granval, Édouard..... | 480 |
| Graasham, C. C..... | 52 |
| Gt. Brit. <i>Foreign office.</i> | 9 |
| <i>Inland revenue dept.</i> | 554, 555 |
| <i>Laws, statutes, etc.</i> | 556, 557 |
| <i>Parliament. House of commons.</i> | 558 |
| <i>Royal commission on the income tax.</i> | 559-561 |
| Gregory, M..... | 194 |
| Guaranty trust company of New York..... | 53-61, 380, 381 |
| Gully, Harry J..... | 562 |
| Guyot, Yves..... | 481 |
| Hackett, Frank W..... | 215 |
| Hackmann, George E..... | 371 |
| Haig, Robert M..... | 61a, 563, 563a |
| Hamilton, George..... | 41 |
| Haristoy, Just..... | 451, 482, 483 |
| Harris, Forbes & co., New York..... | 382 |
| Harrison, Edward R..... | 564 |
| Harvey, Richard S..... | 257 |
| Harzendorf, Friedrich W..... | 565 |
| Haugen, Nils P..... | 431 |
| Hawaii (<i>Ter.</i>) <i>Laws, statutes, etc.</i> | 442 |
| Helms, Birch..... | 180 |
| Hemphill, Alexander J..... | 95 |
| Henderson, Elias H..... | 62, 63 |
| Henry, Paul..... | 484 |
| Herrmann, Friedrich K..... | 10 |
| Hill, J. W..... | 287 |
| Hill, Joseph A..... | 181 |
| Hinman, George E..... | 335 |
| Hobson, John A..... | 566, 567 |
| Holcomb, Alfred E..... | 64, 265 |
| Holmes, George E..... | 61a, 65, 238, 264, 563a |
| Homburger, Max..... | 522 |
| Hopgood, H. B..... | 568 |
| Houghton, H. W..... | 543 |
| Houpin, Charles..... | 485 |

AUTHOR INDEX

89

| | Nos. |
|--|------------------|
| Houston, David F..... | 302 |
| Hubbard, Harry..... | 304 |
| Hubbell, Charles H..... | 66-68 |
| Hughes, Paul H..... | 69 |
| Hull, Cordell..... | 70, 107 |
| Hungary. <i>Laws, statutes, etc.</i> | 637 |
| Inhulsen, C. H. P..... | 572a |
| Instituts Solvay, Brussels..... | 638 |
| Intercollegiate debates..... | 71 |
| Internal-revenue review..... | 71a |
| Irving national bank, New York..... | 72, 383 |
| James, A. E..... | 326d |
| Jarvis, Thomas C..... | 574 |
| Jay, Paul..... | 488 |
| Jèze, Alb..... | 104 |
| Jèze, Gaston..... | 104, 190, 575 |
| Jessup, Henry W..... | 191 |
| Johnson, A. S..... | 164 |
| Johnson, Joseph French..... | 95 |
| Kahn, Otto H..... | 73, 74 |
| Karsten, K. G..... | 326b |
| Keating, Edward..... | 114 |
| Kennan, Kossuth Kent..... | 11, 432-435, 576 |
| Kennedy, J. T..... | 225 |
| Kitchin, Claude..... | 117 |
| Kix Miller, William..... | 75, 75a |
| Knollenberg, B..... | 320 |
| Knoop, D..... | 576a |
| Kössler, Hans..... | 512 |
| Koppe, F..... | 517 |
| Krohn, T..... | 324 |
| Kuczynski, Robert R..... | 523a |
| Lack, M. D..... | 336 |
| Lagaillarde, Jean M. F..... | 489 |
| Landry, Adolphe..... | 476 |
| Langdon, Adolph M..... | 577 |
| Lauwick, M..... | 639 |
| Lawrence, Sir Alexander W..... | 578 |
| Lecouturier, Emile..... | 490-492 |
| Lecouturier, Henry..... | 493 |
| Leeming, F. B..... | 579 |
| Leroy-Beaulieu, Pierre..... | 12, 177 |
| Lévy, Raphaël-Georges..... | 494, 495 |
| Lewis, Daniel B..... | 359 |
| Lia, Antonio..... | 627 |
| Longworth, Nicholas..... | 116 |
| Loomis, Suffern & Fernald..... | 76 |
| Luçay, Comte de..... | 496 |
| Lutz, Harley L..... | 337, 342a |
| Lyons, T. E..... | 338, 436, 437 |
| McDowell, N..... | 293 |
| McGiffin, Maurice C..... | 247 |

21232°-21—7

| | Nos. |
|--|------------------|
| McGovern, Francis E..... | 339 |
| McIntosh, J. H..... | 77 |
| McKay, C. W..... | 246, 279 |
| McLaren, N. L..... | 289 |
| McLintock, William..... | 580 |
| Magrath, Joseph Walker..... | 78 |
| Maguéro, Édouard..... | 485 |
| Major, Cedric A..... | 224 |
| Manchez, Georges..... | 497 |
| Manly, Basil M..... | 78a, 114 |
| Marquis, J. C..... | 244 |
| Marsh, A. R..... | 229 |
| Marsh, Benjamin C..... | 218 |
| Marshall, Thomas L..... | 205 |
| Massachusetts. <i>Laws, statutes, etc.</i> | 353 |
| <i>Special comm. on taxation.</i> | 360 |
| <i>Tax commissioner's dept.</i> | 361 |
| Maxwell, A. J..... | 417 |
| Mayer-Bléneau, G..... | 498 |
| Mayr, Georg von..... | 525 |
| Mechanics and metals national bank, New York..... | 79 |
| Mercier, Auguste..... | 499 |
| Merriam, James R..... | 192 |
| Miller, Robert N..... | 79a |
| Minnis, S. E..... | 616 |
| Minor, George Henry..... | 80 |
| Mississippi. <i>Laws, statutes, etc.</i> | 368 |
| Missouri. <i>Laws, statutes, etc.</i> | 369-371 |
| <i>State tax comm.</i> | 372 |
| Mohun, Barry..... | 81 |
| Moll, Bruno..... | 13, 527 |
| Moll, Walter..... | 527 |
| Montgomery, Robert H..... | 61a, 82, 83, 581 |
| Moore, C. S..... | 166 |
| More, Robert E..... | 255 |
| Nancy. Chambre de commerce..... | 500 |
| National bank of commerce in New York..... | 84, 85 |
| National city company..... | 86-89 |
| National Shawmut bank, Boston..... | 340, 362 |
| National tax association..... | 90-93, 341 |
| Nebraska. <i>Tax commission.</i> | 342 |
| Nelson, G..... | 271 |
| Nelson, Godfrey N..... | 94 |
| New Mexico. <i>Laws, statutes, etc.</i> | 373 |
| N. Y. (State) Comptroller's office..... | 384-388 |
| <i>Laws, statutes, etc.</i> | 374 |
| <i>Legislature. Joint comm. on tax- ation.</i> | 389 |
| <i>Tax commission.</i> | 390 |
| New York. Chamber of commerce of the state of N. Y..... | 95 |

| | Nos. | | Nos. |
|--|-----------------------------|--|--|
| Newlove, George H. | 35 | Ritchie, Albert C. | 281 |
| Nichols, E. R. | 71 | Roberts, J. W. | 288, 312 |
| Nicklas, Charles A. | 96 | Robertson, I. S. | 253 |
| Niven, J. B. | 260 | Robertson, Thomas | 588 |
| Noest. | 528 | Roper, D. C. | 235 |
| Norris, R. V. | 61a | Rothman, Moses H. | 396 |
| North, Frank A. | 363 | Royal bank of Canada | 620 |
| North Carolina. <i>Laws, statutes, etc.</i> | 416 | Royer, Copper | 508 |
| North Dakota. <i>Laws, statutes, etc.</i> | 418 | Rusk, S. G. | 282 |
| <i>Tax com.</i> | 419 | Russell, Campbell | 421 |
| Nouléns, Joseph | 466 | Sakolski, A. M. | 309 |
| Oklahoma. <i>Laws, statutes, etc.</i> | 420 | Sanders, William | 589, 590 |
| Oliver, David | 97 | Sanderson, George R. | 198 |
| Orcutt, Benjamin S. | 107 | Sauvage, Francis | 509 |
| Ott, Fritz | 645 | Sawyer, Henry B. | 207 |
| Oziol, Georges | 503 | Schiff, Mortimer L. | 95, 102, 208 |
| Palmer, A. Mitchell | 98 | Schneider, D. | 530 |
| Parisot, Léon | 504, 505 | Scott, Joseph J. | 103 |
| Park, A. D. | 617 | Scott, William R. | 591 |
| Parker, George | 193 | Secor, A. | 242 |
| Paton, W. A. | 303 | Seligman, Edwin R. A. | 16, 17, 84, 104-106, 196, 197, 397-400 |
| Patterson, Stuart H. | 174 | Seligsberg, Walter N. | 345, 346 |
| Peaslee, Amos J. | 216 | Shelton, W. A. | 347 |
| Pegler, Ernest C. | 597 | Shields, John K. | 107 |
| Peloubert, M. E. | 582 | Silver, Joseph J. | 395 |
| Perdrioux, Pierre | 629 | Smith, Walter McCabe | 366 |
| Péret, Raoul | 467 | Snelling, Walter E. | 592-596 |
| Perry, Joseph E. | 364, 365 | Snyder, Carl | 223 |
| Phelps, Edith M. | 99 | Sommerville, T. H. | 263 |
| Phelps, William L. | 165 | South Africa. <i>Income tax office</i> | 621 |
| Philippine Islands. <i>Laws, statutes, etc.</i> | 443 | Speer, Luther F. | 90 |
| Pigou, A. C. | 582a, 583, 584 | Spicer, Ernest E. | 597 |
| Platt, John M. | 100 | Sprague, Oliver M. W. | 234 |
| Plehn, Carl C. | 14, 15, 284, 285, 326d, 585 | Stabler, W. | 306 |
| Pontifex, Bryan | 618 | Stamp, Josiah C. | 438, 538 |
| Poulin, B. P. | 619 | Standard Statistics Co., inc. <i>N. Y.</i> | 108-110, 401, 402 |
| Powell, Henry M. | 392-395 | Staub, W. A. | 61a |
| Powell, Thomas R. | 61a, 307, 310, 315, 343 | Steggall, J. E. A. | 599 |
| Powers, F. L. | 273 | Stevens, C. M. | 305 |
| Pratt, John T. | 586 | Stevens, W. S. | 531 |
| Raviart, Émile | 506, 507 | Stiver, C. B. | 291 |
| Rawles, William A. | 344 | Stopes, Marie C. | 600 |
| Rayner, O. S. | 277 | Stourm, René | 18 |
| Rearick, Allen C. | 64, 90, 101 | Strachan, Walter | 168, 230 |
| Redman, Joseph H. | 586 | Sulley, Philip | 600a |
| Reed, Robert R. | 176 | Sutcliffe, Richard J. | 601 |
| Renard, André | 468, 475 | Talbert, P. S. | 61a |
| Rennick, P. G. | 274 | Tanzer, Lawrence A. | 403, 404 |
| Rhode Island hospital trust company, <i>Providence</i> | 101a | Tennessee. <i>Laws, statutes, etc.</i> | 422 |
| Riddle, J. H. | 231 | Thompson, S. H. | 299 |

AUTHOR INDEX

91

| | Nos. | | Nos. |
|---|-----------------------|--|--------------|
| Thulin, F. | 213, 258 | Vanderlip, Frank A. | 95 |
| Thulin, Frederick M. | 270, 272 | Virginia. <i>Laws, statutes, etc.</i> | 423, 424 |
| Tolley, Charles H. | 602 | Wade, C. G. | 622 |
| Tracewell, Robert J. | 49 | Walker, Albert H. | 152 |
| Travis, Eugene M. | 286, 384-388, 406-411 | Warren, Edward H. | 311 |
| Tucker, George F. | 112 | Watson, B. G. | 261 |
| Tucker, Rufus S. | 292, 294 | Webster, G. R. | 267 |
| Tufts, Nathan A. | 360 | Weddell, Alexander | 648 |
| Tumpson, George | 206 | Weiss, W. F. | 211, 221 |
| Underhay, Frank J. | 603, 604 | Werth, William H. | 167 |
| Underwood, Oscar W. | 116 | White, Douglas | 607 |
| Union Pacific railroad co. | 113 | White, Henry C. | 153 |
| U. S. Bureau of the census | 349 | White & Kemble, <i>New York</i> | 154 |
| <i>Congress. House. Comm. on expenditures in Treasury dept.</i> | 114 | Whiteside, Alexander | 367 |
| <i>Comm. on ways and means.</i> | 115-121 | Williams, Eric H. | 21 |
| <i>Senate. Comm. on finance.</i> | 122-123 | Williams, H. D. | 219 |
| <i>Laws, statutes, etc.</i> | 124, 125 | Williams, W. M. J. | 608 |
| <i>Library of Congress. Div. of bibliography.</i> | 19 | Willson, Augustus E. | 350 |
| <i>Legislative ref. div.</i> | 20 | Wilmowski, B. von | 532 |
| <i>Office of internal revenue.</i> | 126-145 | Wisconsin. <i>Laws, statutes, etc.</i> | 426 |
| <i>Quartermaster dept.</i> | 146 | Tax com. | 440, 441 |
| <i>Supreme court.</i> | 147, 148, 412 | Worms, Émile | 510 |
| <i>Treasury dept.</i> | 149-151 | Wrigley, Eugene | 155 |
| | | Young, F. W. | 624 |
| | | Zimmermann, Emil | 533 |
| | | Zoller, J. F. | 156, 413-415 |
| | | Zukerman, T. D. | 321 |

SUBJECT INDEX

[Numbers refer to items, not to pages.]

The Index does not as a rule attempt to analyze comprehensive works on the income tax. In looking up some special phase of the subject it should be remembered, therefore, that some of the larger treatises may contain the information desired.

| | Nos. | | Nos. |
|--|-------------------------------|---|-----------------------|
| Accounting for income-tax returns. | 35, | Charts. <i>See</i> Tables. | |
| 39, 45, 48, 94, 96, 97, 288 | | Collecting income tax. | 114, 441 |
| Alabama. | 351 | Collection at source. <i>See</i> Withholding tax at source. | |
| Aliens, non-resident. | 33, 35, 58, 65, 83, 87 | Collector, income tax. | 268 |
| Resident. | 35, 78a | Connecticut. | 337 |
| Annuities. | 230 | Conscription of wealth. | 233, 234, 547 |
| Appeals. | 61a | Constitutionality. | 61a, |
| Argentine Republic. | 632, 641 | 65, 113, 152, 153, 191, 215, 226, 349 | |
| Assessment roll. | 285, 326d, 439, 440 | Virginia. | 424 |
| Associations. | 40, 184 | Wisconsin. | 427 |
| Australia: | | Cooperative societies. | 220, 582a |
| Excess-profits tax. | 20 | Copper mines. | 259 |
| Income tax. | 3, 609 | <i>See also</i> Mines. | |
| Austria: | | Corporations. | 35, 40, |
| Excess-profits tax. | 20, 638 | 41, 44, 45, 48, 54, 56, 58, 61, 65, 72, | |
| Income tax. | 3, 9, 16, 642 | 75, 83, 87, 110, 129, 143, 149, 211, 247 | |
| Belgium: | | New York. | 94, 378, 380, 393-395 |
| Excess-profits tax. | 20, 638 | Court decisions. <i>See</i> Decisions, court. | |
| Income tax. | 9, 18 | Credits. | 83, 129a |
| Bonds. | 59, 109, 154, 205, 216 | Dairyman. | 240 |
| Valuation. | 361 | <i>See also</i> Farmers. | |
| <i>See also</i> Interest; Securities, etc. | | Debate material. | 71, 99 |
| Bonus shares. <i>See</i> Stock dividends. | | Decisions, court. | 31, 108, 146, 214 |
| British Guiana: Excess-profits tax. | 20 | Mass. <i>Supreme court</i> . | 361 |
| Buildings, depreciation. | 203 | New York. <i>Supreme court</i> . | 412 |
| <i>See also</i> Depreciation. | | U. S. <i>Supreme court</i> . | 147, 148, 254 |
| Bulgaria. | 9 | <i>See also</i> Stock dividends decision. | |
| Business, effect of income tax on. | 193, | Decisions, Treasury dept. | 31, |
| 199, 229, 267, 297, 408, 588 | | 62, 71a, 108, 126, 131, 132, 141 | |
| Income from. | 22, 35, 65, 83, 167, 540, 541 | Deductions. | 35, 41, |
| California. | 332 | 65, 83, 129a, 154, 183, 385, 393, 596 | |
| Canada: | | <i>See also</i> Exemptions. | |
| Excess-profits tax. | 20 | Deferred dividends. | 77 |
| Income tax. | 3, | Delaware. | 352 |
| 20, 611-614, 618-620, 623 | | Denmark: | |
| Capital. <i>See</i> Invested capital. | | Excess-profits tax. | 20, 638 |
| Capital-stock tax. | 42a, 65, 81* | Income tax. | 9, 631 |
| Cases on income tax: | | Depletion. | 35, 83, 259, 271, 280 |
| Gt. Brit. | 579, 594 | | |
| U. S. | 113, 147, 148, 254 | | |

SUBJECT INDEX

| | Nos. | | Nos. |
|--|-----------------|--|-----------------------------|
| Depreciation. | 35, 65, 76, 83, | Excess-profits tax—Continued. | |
| 130, 203, 252, 271, 279, 280, 554, 555 | | United States. | 14, 31, 35, |
| Dictionary. | 595 | 36, 38, 42a, 44, 47, 48, 57, 61, 63, 75, | |
| Dividends. | 65, | 75a, 81, 82, 117, 119, 128, 133, 145, | |
| | | 151, 241, 261, 263, 264, 275, 276, | |
| | | 282, 301, 302, 326, 326c, 563a, 638 | |
| | | Text of law. | 54, 86, 88 |
| | | <i>See also</i> War excess-profits tax. | |
| Exemptions. | 53, | Exemptions. | 53, |
| | | 59, 82, 83, 99, 175, 188, 292, 294, | |
| | | 600a. | |
| | | <i>See also</i> Deductions. | |
| | | Farmers and income tax. | 35, 65, 83, |
| | | 137, 200, 220, 242-244, 253, | |
| | | 277, 286, 290, 291, 293, 295, | |
| | | 296, 298, 299, 552, 569, 617 | |
| | | Federal and state income tax, relation of. | 343, 346, 392, 406 |
| | | Fiduciaries. | 35, 41, 55, 58, 65, 83, 407 |
| | | Finland. | 640 |
| | | Forest industries. | 27, |
| | | 135, 142, 236, 254, 278, 305 | |
| | | Forms: | |
| | | Gt. Brit. | 574, 595 |
| | | U. S. | 36, 42, 62, 82, 83 |
| | | France: | |
| | | Excess-profits tax. | 20, 456, 467, 469, |
| | | 472, 473, 478, 480, 481, 485, 489, | |
| | | 489, 490, 493, 498, 504, 505, 508, 638 | |
| | | Text of law. | 475, |
| | | 476, 485, 504, 505, 638 | |
| | | Germany. | 20, 528, 638 |
| | | Great Britain. | 14, |
| | | 20, 554, 562, 563, 563a, 573, 577, | |
| | | 582, 589, 595, 597, 602, 606, 638 | |
| | | Text of law. | 20, |
| | | 557, 562, 581, 589, 592-594, 604, 606 | |
| | | Hungary. | 20 |
| | | Italy. | 20, 627, 638 |
| | | Japan. | 20 |
| | | Netherlands. | 20, 638 |
| | | Text of law. | 638 |
| | | New Zealand. | 20 |
| | | Norway. | 20, 638 |
| | | Text of law. | 638 |
| | | Russia. | 20 |
| | | South Africa. | 20 |
| | | Spain. | 20 |
| | | Sweden. | 20, 638 |
| | | Switzerland. | 20, 638 |
| | | Text of law. | 638 |
| | | Tunis. | 20 |

[The above refer to special discussions; most works on the subject of income taxation discuss the graduated income tax.]

Great Britain: Nos.
 Excess-profits tax..... 14,
 20, 554, 562, 563, 563a, 573, 577,
 582, 589, 595, 597, 602, 606, 638
 Text of law..... 20, 557,
 562, 581, 589, 592-594, 604, 606
 Income tax..... 3, 6,
 12-16, 18, 18a, 20, 163, 534-608
See also Laws.
 Great Britain: Colonies..... 609-624
 Greece..... 3, 9, 648, 649
 Hawaii..... 9, 329, 442
 Hearings before Congress. 114, 117, 121, 123
 History:
 General..... 5, 15, 105
 France..... 497
 Germany..... 523, 526
 United States..... 105, 153
 Hungary:
 Excess-profits tax..... 20
 Income tax..... 3, 9, 637
 Income, general..... 35,
 41, 61a, 65, 79, 83, 206, 211, 269
See also Interest; Personal serv-
 ice; Rents, etc.
 Statistics. 144, 144a, 149, 150, 151, 326b
 Income-tax division, Internal rev-
 enue office..... 322, 325
 Income-tax services..... 42, 42a, 48, 377
 India..... 3
 Indiana..... 344
 Individual income tax..... 32,
 33, 40, 41, 45, 46, 48, 55,
 65, 72, 79, 83, 100, 143, 155
 Statistics..... 144, 144a
 Information at the source..... 28,
 35, 41, 60, 64, 65, 83, 127, 386
 Intangible values..... 246, 272
See also Goodwill.
 Interest, income from. 65, 68, 83, 258, 572
 Interpretation of income-tax law. 61a,
 79, 90, 101, 103, 152, 172,
 173, 178, 187, 202, 228, 283
 Invention and excess profits..... 326c
 Inventories..... 61a, 289
See also Returns, preparation of.
 Invested capital..... 35,
 82, 129, 168, 236, 270, 272, 282
 Investments. *See* Bonds; Securi-
 ties, etc.
See also Primers.

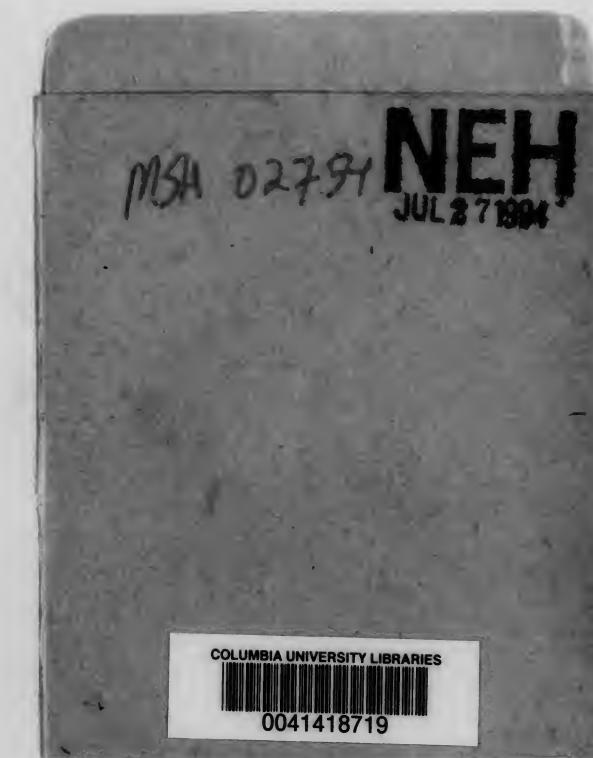
Italy: Nos.
 Excess-profits tax..... 20, 627, 638
 Income tax..... 3, 9, 16, 18, 625-630
 Japan:
 Excess-profits tax..... 20
 Income tax..... 3, 636
 Joint-stock companies..... 40
 Judges, Federal, salaries of..... 326a
 Laws, income-tax:
 Canada..... 618, 620
 France..... 446-
 449, 452, 453, 473-477, 483,
 491, 492, 499, 500, 507, 509
 Germany..... 512,
 514, 517, 520, 522, 524, 528, 532, 533
 Great Britain..... 549,
 553, 556, 562, 564,
 574, 586, 594, 603, 604
 United States:
 Aug. 1, 1861-July 14, 1870.... 51
 Act of 1913, text..... 50,
 51, 62, 112, 124, 125, 153
 Annotated..... 62, 153
 Digest..... 43, 49, 62, 78
 Discussions..... 49,
 50-52, 70, 80, 152,
 153, 180-182, 193-197
 Refunds..... 118
 Revenues from..... 138
 Revenue act of 1916, text..... 30,
 47, 55, 56, 58, 94
 Digest..... 24, 55, 89, 103
 Regulations..... 139
 Revenue act of 1917, text. 47, 58, 94
 Comparison with 1918 law... 128
 Digest..... 63, 87
 Revenue act of 1918, text..... 31,
 42, 44, 57, 67, 81, 85, 117, 120
 Comparison with 1917 law. 128
 Digest..... 88, 108
 Discussions..... 120
 Hearings..... 117
 Regulations..... 141, 145
 Revenues, estimated..... 115
 Liberty bond interest..... 68
See also Interest; Securities, etc.
 Loss..... 61a, 206
 Lumber industry. *See* Forest in-
 dustries.
 Manuals..... 45, 48, 78, 108
See also Primers.

Nos. Nos.
 Marriage and income tax..... 600
 Massachusetts..... 349, 353-367, 372
 Mines..... 245, 251, 259, 577, 581, 592, 593
See also Depletion.
 Mississippi..... 349, 368
 Missouri..... 337, 369-372
 Mitchell case (timberlands). 254
 Montana..... 337
 Municipal revenue from income
 tax..... 338, 531, 614
 Natural resources, income from. 61a
See also Forest industries; Mines.
 Nebraska..... 342
 Netherlands:
 Excess-profits tax..... 20, 638
 Income tax..... 9
 New Hampshire..... 330
 New Mexico..... 337, 373
 New York..... 83, 94, 337, 374-415
 New Zealand:
 Excess-profits tax..... 20
 Income tax..... 3, 617
 Non-resident aliens. *See* Aliens,
 non-resident.
 Non-residents..... 216, 217, 345, 394, 412
 North Carolina..... 329, 349, 417
 North Dakota..... 337, 418, 419
 Norway:
 Excess-profits tax..... 20, 638
 Income tax..... 9, 643, 644
 Obsolescence.... 76, 83, 130, 252, 554, 555
 Oil wells. *See* Depletion.
 Oklahoma..... 9, 329, 337, 349, 420, 421
 Ownership certificates... 28, 60, 66, 68, 88
 Paper and pulp industry..... 27, 142
See also Forest industries.
 Sales..... 35
 Securities..... 179, 216, 281, 470, 471
 Valuation, Gt. Brit..... 554
 U. S..... 108, 361, 382, 402
See also Bonds, Interest, etc.
 Sociological aspects..... 227
 Source. *See* Information at source; Pay-
 ment of tax at source; Withholding.
 South Africa..... 3, 610, 621
 South Carolina..... 329, 349
 Spain..... 9, 647
 State and federal income tax, relation of.
See Federal and state income tax.
 State income taxes.. 9, 15, 16, 18, 327-443

| | Nos. |
|--|--|
| Statistics, income..... | 144, 144a |
| Income tax..... | 11, 149, 150, 210, 212, 232, 439, 440 |
| Stock dividends..... | 83, 121, 248, 255, 266, 337 |
| Stock dividends, decision..... | 148, 307-311, 313-316, 318, 319, 321, 324 |
| Stocks. <i>See</i> Securities. | |
| Sweden..... | 9 |
| Switzerland: | |
| Excess-profits tax..... | 638 |
| Income tax..... | 9, 16, 18, 645 |
| Tables: | |
| Gt. Brit..... | 596, 602 |
| U. S..... | 34, 36, 86, 88, 155 |
| Tariff and income tax..... | 159-162, 171 |
| Tax free clause..... | 59, 205 |
| <i>See also</i> Bonds; Securities. | |
| Tennessee..... | 422 |
| Theory..... | 2, 105 |
| Timber. <i>See</i> Depletion; Forest industries. | |
| Treasury decisions. <i>See</i> Decisions, Treasury dept. | |
| Treasury regulations. <i>See</i> Regulations, Treasury dept. | |
| Trust companies..... | 191 |
| Turkey..... | 9 |
| Undistributed net income. 56, 65, 83, 260 | |

| | Nos. |
|---|---|
| United States: | |
| Excess-profits tax | 14, 31, 35, 36, 38, 42a, 44, 47, 48, 57, 61, 63, 75, 75a, 81, 82, 117, 119, 128, 133, 145, 151, 241, 261, 263, 264, 275, 276, 282, 301, 302, 326, 326c, 563a, 638 |
| Text of law..... | 54, 86, 88 |
| Federal income tax.... | 3, 13-16, 22-326 |
| <i>See also</i> Laws: U. S. | |
| State income taxes. 9, 15, 16, 18, 327-443 | |
| War excess-profits tax..... | 41, 61, 65, 75, 88, 108, 119, 140, 145, 256, 261 |
| Valuation of securities. <i>See</i> Bonds; Securities, etc. | |
| Virginia..... | 329, 349, 423-425 |
| Wages and income tax.. | 157, 237, 542, 543 |
| War excess-profits tax: | |
| Italy..... | 628 |
| U. S..... | 41, 61, 65, 75, 88, 108, 119, 140, 145, 256, 261 |
| War finance.... | 3, 26, 73, 74, 551, 563a, 567 |
| War-tax services..... | 42a, 48 |
| Wealth, conscription of..... | 233, 234, 547 |
| Distribution of..... | 1 |
| Wisconsin..... | 9, 329, 337, 349, 426-441 |
| Withholding tax at source: | |
| Gt. Brit..... | 576 |
| U. S..... | 28, 35, 41, 60, 64, 65, 83, 127, 134, 154, 156, 174, 175, 385 |

0490 B A Un 3
Library of Congress
list of recent references
on the income tax
APR 21 1925 *Quendley*



MAY 13 1925



END OF
TITLE